

THE OFFICIAL PROCEEDINGS OF THE GRANT PARISH SCHOOL
BOARD OF THE PARISH OF GRANT, STATE OF LOUISIANA, TAKEN
AT A REGULAR MEETING HELD ON THURSDAY, JULY 15, 2021

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, Thursday, July 15, 2021 at 6:00 o'clock P.M.

There were present Mr. Lloyd Whitman, Mr. Randy Browning, Mrs. Lisa Roberts, Mr. Mike Slaughter, Mrs. Deborah "Debbie" McFarland and Mr. William "Bill" Riggs. Mrs. Mary Bullock and Mrs. Karen Layton were absent.

Mr. Paxton Teddlie, Secretary-Treasurer was also present.

The Parish School Board of the Parish of Grant, State of Louisiana, was duly convened by Mrs. Deborah "Debbie" McFarland, 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 Mr. Whitman, seconded by Mrs. Roberts and unanimously approved the June 1, 2021 Regular Meeting Minutes, June 3, 2021 Special Meeting Minutes, June 22, 2021 Special Meeting Minutes and July 8, 2021 Special Meeting Minutes.

Recognize: Rita Connella: Discussed with the Board COVID-19 vaccination and wearing of masks.

The following guests were recognized to give updates on Storm Claims: Joel Moore – Champions Insurance, Charles Hardie – via Teleconference and Bryan Butler and Bill Aldredge – Ballard and Associates.

Rebecca Welch, Lacey White and Jeff Conella signed in to be recognized.

Retirements: Rebecca "Becky" Reeder – Elementary Supervisor at Central Office, effective July 1, 2021 and David Smith – Student Services Coordinator at Central Office, effective July 1, 2021. They were not present.

A Public Meeting was held at 5:00PM to 6:00PM on the 2021-2022 Approved Budgets. Mrs. Lisa Roberts called the meeting to order. Guests were present but signed in to discuss another agenda item. The 2021-2022 Budget was available for public viewing 30 days prior to this meeting.

Motion by Mrs. Roberts, seconded by Mr. Browning and unanimously approved to amend agenda item number VII to read as discuss and consider time and date for August 2021 Board Meeting, from Tuesday, August 3, 2021 at 6:00PM to Thursday, August 12, 2021 at 6:00 PM instead of discuss and consider time and date for August 2021 Board Meeting from Tuesday, August 3, 2021 to Thursday, August 5, 2021.

Motion by Mrs. Roberts, seconded by Mr. Riggs and unanimously approved to discuss and consider time and date for August 2021 Board Meeting , from Tuesday, August 3, 2021 at 6:00PM to Thursday, August 12, 2021 at 6:00 PM

Motion by Mr. Riggs, seconded by Mr. Whitman and unanimously approved to Announce that the Parish School Board of the Parish of Grant, State of Louisiana, plans to consider adopting a resolution ordering and calling special elections to be held in (i) the Parish of Grant, State of Louisiana, (ii) School district No. 1 of the Parish of Grant, Louisiana, (iii) Consolidated School district No. 11 of the Parish of Gant, Louisiana, (iv) Verda School District No. 31 of the parish of Grant, Louisiana, and (v) Consolidated School District No. 33 of the Parish of Grant, Louisiana, to authorize the renewal/continuation of ad valorem taxes therein at its meeting on Thursday, August 12, 2021 at 6:00p.m. at the Grant Parish School Board Meeting Room, 512 Main Street, Colfax, Louisiana.

Announcement of Public Meeting

Notice is hereby given that at its meeting to be held on Thursday, August 12, 2021 at 6:00 p.m. at its regular meeting place, the Grant Parish School Board Meeting Room, 512 Main Street, Colfax, Louisiana, the Parish School Board of the Parish of Grant, State of Louisiana, plans to consider adopting a resolution ordering and calling special elections to be held in (i) the Parish of Grant, State of Louisiana, (ii) School District No. 1 of the Parish of Grant, Louisiana, (iii) Consolidated School District No. 11 of the Parish of Grant, Louisiana, (iv) Verda School District No. 31 of the Parish of Grant, Louisiana, and (v) Consolidated School District No. 33 of the Parish of Grant, Louisiana, to authorize the renewal/continuation of ad valorem taxes therein.

Motion by Mr. Browning, seconded by Mrs. Roberts and unanimously approved project for Pollock Elementary: Repair car rider lot, \$37,500.00 – money to come from current year funds.

Motion by Mr. Riggs, seconded by Mr. Slaughter and unanimously approved project for Georgetown High: Sewer System improvements to include lift station, \$10,000.00 – money to come from current year fund.

Motion by Mr. Whitman, seconded by Mrs. Roberts and unanimously approved project for Colfax Elementary: painting classrooms and pantry, \$10,500.00 – money to come from current year funds.

Motion by Mrs. Roberts, seconded by Mr. Riggs and unanimously approved project for South Grant Elementary: Parent's pick up line renovation, \$9,500.00 – money to come from current year funds.

Motion by Mr. Browning, seconded by Mr. Riggs and unanimously approved the 2021-2022 Student and Faculty Handbooks for Montgomery High School, Colfax Elementary School, Verda Elementary School and Georgetown High School.

Motion by Mr. Riggs, seconded by Mr. Browning and unanimously approved Pay Application Number 2 to D'Argent Companies, Real Estate and Construction in the amount of \$234,392.33, Progress Billing on Georgetown High School Interim K-12 Campus.

Motion by Mr. Riggs, seconded by Mrs. Roberts and unanimously approved to amend agenda item number XV to read as Discuss and Consider to engage in Option 1 from LDH instead of Discuss and Consider Guidance on Testing and Vaccines from LDH.

Motion by Mr. Riggs, seconded by Mr. Browning and unanimously approved to Discuss and Consider to engage in Option 1 from LDH.

Received for approval at the August Meeting the 2021-2022 Grant Parish School Board Strong Start Guidance.

Motion by Mr. Browning, seconded by Mrs. Roberts and unanimously approved to Consider the following Contracts: Melanie Chandler 07-01-21 through 06-30-23; Shana Delrie 07-01-21 through 06-30-23; Kathy Smith 07-01-21 through 06-30-23; Amy Merrell 07-01-21 through 06-30-23; Brandi Hicks 07-01-21 through 06-30-23; Laurie Croom 07-01-21 through 06-30-23; Shannon Johnson 07-01-21 through 06-30-23; Rebecca Durand 07-01-21 through 06-30-23; Haley Poole 07-01-21 through 06-30-23; Stacey Felton 07-01-21 through 06-30-23; Ashley Coutee 07-01-21 through 06-30-23; Michael Dubois 07-01-21 through 06-30-23; Amanda Slaughter 07-01-21 through 06-30-23; Samantha Jones 07-01-21 through 06-30-23 and Terri Taylor 07-01-21 through 06-30-23.

Motion by Mrs. Roberts, seconded by Mr. Slaughter and unanimously approved resolution authorizing Superintendent to negotiate and execute Rapides Foundation Healthy Behaviors Grant Agreements.



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:
Deborah McFarland, President
Mike Slaughter, Vice-President
Bill Riggs
Karen Layton
Randy Browning
Lisa Roberts
Mary Bullock
Lloyd Whitman

BOARD RESOLUTION

On the 15th day of July 2021 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 Paxton Teddlie, 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,

Din Min
Board Secretary
Debbie McFarland
Board President
Paxton Teddlie
Superintendent
July 15, 2021
Date

Motion by Mrs. Roberts, seconded by Mr. Browning and unanimously approved resolution authorizing Superintendent to negotiate and execute 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:
Debbie McFarland, President
Mike Slaughter, Vice-President
Bill Riggs
Karen Layton
Randy Browning
Lisa Roberts
Mary Bullock
Lloyd Whitman

BOARD RESOLUTION

On the 15th day of July 2021 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 Paxton Teddlie, 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
Debbie McFarland Board President
Paxton Teddlie Superintendent
July 15, 2021 Date

Received for approval at the August Meeting the 2021-2022 Employee Handbook.

Received for approval at the August Meeting Policy File: JCD – Student Conduct; Policy File: JCDAB – Dangerous Weapons; Policy File: JCAD – Student Alcohol and Drug Use; Policy File: JD – Discipline; Policy File: JDD Suspension; and Policy File: JDE – Expulsion.

Received for approval at the August Meeting the 2021-2022 Pupil Progression Plan.

Motion by Mr. Riggs, seconded by Mr. Whitman and unanimously approved granting the superintendent permission to sign the Engagement Letters to maintain Rozier, Harrington and McKay as the Grant Parish School Board Certified Public Accountants for the Annual Independent Audit.



July 8, 2021

To the Grant Parish School Board
Coffax, 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 30, 2021. We will audit the financial statements, including the related notes, including any of the following that apply:

- governmental activities
- business-type activities
- aggregate discretely presented component units
- each major fund
- aggregate remaining fund information

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 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 that accompanies the financial statements. 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.

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



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

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 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 management and 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 waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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, an unavoidable risk exists that some 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. 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 the major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will provide nonaudit services as described more fully in the accompanying Attachment 1 to the engagement agreement in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. 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, including identification of all related parties and all related-party relationships and transactions, (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 of each opinion unit 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 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 we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. 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

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 management and the Legislative Auditor; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Rozier, McKay & Willis 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 cognizant or oversight agency 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, McKay & Willis 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 by the [Name of Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity]. 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 a date that will permit completion by due date imposed by Louisiana Law. The engagement partner listed below is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We estimate that our basic fee will be \$36,500, plus out of pocket expenses of up to \$1,000. It is also anticipated that some additional charges may be necessary to deal with impairment issues and contingencies associated with hurricane damage, related insurance reimbursement uncertainties and any litigation that may result from these matters. Additional work associated with storm damage and related issues will be billed separately from the basic audit fee. The fee estimate is based on the assumption that you will provide assistance, anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered

during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Any amendments to the not-to-exceed amount of the fees will be in writing and signed by both our firm and your agency.

As required by the Louisiana Legislative Auditor, the engagement is subject to requirements appearing in the accompanying Attachment 2. Our most recent external peer review report and any subsequent reports received during the contract period are available on request. In addition, our external peer review reports are available on the Legislative Auditor's website.

We appreciate the opportunity to be of service 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.

Very truly yours,

Rozier, McKay & Willis
Certified Public Accountants



By Lee Willis, Partner

RESPONSE:

This letter correctly sets forth the understanding of the Grant Parish School Board.

 Signature	 Title	<u>7/12/21</u> Date
--	---	------------------------

Attachment 1
Nonaudit Services

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

- Preparation of Financial Statements 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.
- Preparation of depreciation schedules as necessary to report depreciation on your capital assets. A copy of the depreciation schedules will be submitted for your approval along with the management representation letter.

You may request that we perform additional nonattest services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Under the provisions of *Government Auditing Standards*, our ability to provide nonattest services may result in an impairment of our independence, and therefore may be limited for the duration of this engagement and for the period covered by this engagement. We will consult those standards and the Louisiana Legislative Auditor to determine whether such an impairment exists, prior to the performance of any nonattest services.

Attachment 2

Louisiana Legislative Auditor Requirements

- Our engagement will be performed in accordance with the *Louisiana Governmental Audit Guide*, authorized by Louisiana Revised Statute 24:513 A. (5) (a) (i), which is published jointly by the Louisiana Legislative Auditor and the Society of Louisiana Certified Public Accountants.
- Our engagement will be performed in accordance with *Government Auditing Standards*, and *US Office of Management and Budget publication Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, if applicable.
- We will notify the Legislative Auditor, immediately and in writing, of:
 - Any fraud, abuse or illegal acts that are detected during our engagement
 - Any client imposed scope restrictions, to include failure to provide the appropriate books and records in a timely manner; or denial of access to appropriate books and records
 - Any significant disagreements with the local auditee
 - Any change in the scope of the engagement (for example, a change from an audit engagement to a review/attestation engagement), to include all reasons for such change
 - Any decision to withdraw from or cancel the engagement, to include all substantive reasons for the withdrawal or cancellation
 - Our decision to disclaim the auditor's opinion, or to render an adverse opinion on the financial statements for any reason other than omitted component units.
- It is understood that our audit documentation is confidential information. However, we will make our audit documentation available to the Legislative Auditor, any successor auditor, or any organization of the Louisiana Board of Certified Public Accountants authorized to perform quality assurance reviews. We will follow the Louisiana Legislative Auditor's policy regarding confidentiality of audit documentation found in the *Louisiana Governmental Audit Guide* when giving access to audit documentation to any parties other than those previously named individuals and organizations. Should we become aware of any illegal acts, we will make our engagement documentation available to the local district attorney and/or any other state or federal enforcement or regulatory agency without liability.
- We will retain the audit documentation for a minimum of five years.
- Immediately upon completion of the engagement, we will submit a copy of the report, any management letter, and management's corrective action plan (if applicable) to the local auditee and the Legislative Auditor.
- Either we or the local auditee will submit a copy of the report, any management letter, and management's corrective action plan (if applicable) to the following persons and agencies, as applicable:
 - Each member of the local auditee's governing board
 - Each Louisiana state agency providing financial assistance to the local auditee
 - The Federal Audit Clearinghouse, as required by 2 CFR Section 200.512
- Subsequent to the issuance of the report, should it be necessary to revise and reissue the report, we will notify the Legislative Auditor immediately. We will distribute such revised and reissued report in the same manner and to the same individuals and organizations as the original report.
- The local auditee will prepare and sign the attached local government or quasi-public compliance questionnaire; adopt it in an open meeting of the local auditee's board (if applicable), and return it to us. We will test the local auditee's compliance with the applicable laws during the performance of our audit, and will report on any matters of noncompliance that are material to the financial statements.
- The schedule of compensation, reimbursements, benefits, and other payments to the local auditee's agency head, political subdivision head, or chief executive officer required by Louisiana

Attachment 2
Louisiana Legislative Auditor Requirements

Revised Statute 24:513 A. (3) will be included in the report as supplementary information other than required supplementary information; or in the notes to the financial statements. If included as supplementary information, we will provide an opinion on the schedule in relation to the financial statements as a whole.

- The schedule of per diem paid to the local auditee's board members required by House Concurrent Resolution No. 54 of the 1979 Legislative Session will be included in the report, if applicable.

Motion by Mrs. Roberts, seconded by Mr. Riggs and unanimously approved adopting of the 2021-2022 Preliminary General Fund Operating Budget.

Motion by Mr. Browning, seconded by Mrs. Roberts and unanimously approved adopting of the 2021-2022 Preliminary Parishwide and District Budgets.

Motion by Mr. Riggs, seconded by Mr. Slaughter and unanimously approved adopting of the 2021-2022 Preliminary Lunch Fund Budget.

Motion by Mr. Browning, seconded by Mrs. Roberts and unanimously approved adopting of all other 2021-2022 Preliminary Budgets.

Motion by Mr. Browning, seconded by Mr. Riggs and unanimously approved to adopt a Resolution adopting the Operating Budgets of Revenues, Expenditures and Fund Balances of the 2021-2022 Fiscal Year.

BUDGET RESOLUTION

The following resolution was offered by and seconded by :

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, 2021 and ending June 30, 2022

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.

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Mr. Paxton Teddlie, or his successor, is hereby authorized and, in his sole discretion, to make such changes within the various budget classifications as he 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, Mr. Paxton Teddlie, or his successor, in his 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, Mr. Paxton Teddlie, or his 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. Debbie McFarland, Mr. Mike Slaughter, Mr. Randy Browning, Mr. Lloyd Whitman, Mr. Bill Riggs and Mrs. Lisa Roberts

NAYS: None

ABSTAINING: None

ABSENT: Mrs. Mary Bullock and Mrs. Karen Layton

7

Motion by Mr. Whitman, seconded by Mrs. Roberts and unanimously approved to grant permission for the Superintendent to travel out of state to the Southern Region Leadership Conference in Biloxi, MS July 18 through July 20, 2021

The Superintendent discussed with Board Members: Personnel Report; Financial Report; Superintendent Contract Extension – This will be discussed in executive session at the August Meeting; Southern Region Leadership Conference July 18 – 20, 2021 in Biloxi, MS – (Sunday July 18, 2021 Early Bird Seminars); Postcard – LSBA Summer Virtual Leadership Conference – Series Two - July 30-31, 2021; School Board Disclosure Statement – Responding Period: School Year 2021-

2022 – Louisiana Board of Ethics – Due within 30 days of the beginning of the school year and
LA State Employees Fiscal Year 2021-2022 Pocket Guide to Travel Regulations.

Motion by Mr. Riggs, seconded by Mr. Whitman and unanimously approved adjourning
the meeting.

s/Deborah “Debbie” McFarland
Deborah “Debbie” McFarland
President
Grant Parish School Board

ATTEST: _____
Paxton Teddlie
Secretary-Treasurer
Grant Parish School Board