

WATAUGA BOARD OF EDUCATION

Margaret E. Gragg Educational Center
175 Pioneer Trail Boone, NC 28607
(828) 264-7190

WATAUGA COUNTY BOARD OF EDUCATION MEETING AGENDA March 8, 2021 5:30 P.M.

- | | | | |
|------|-----|--|---|
| 5:30 | 1. | CALL TO ORDER | Board Chair |
| 5:32 | 2. | CLOSED SESSION | |
| | | A. Approval of Minutes | |
| | | B. Reportable Offenses – N.C.G.S.115C-288(g) | |
| | | C. Student Records - N.C.G.S.143-318.11(a)(1) | |
| | | D. Personnel – N.C.G.S.143-318.11(a)(6) | |
| 6:00 | 3. | OPEN SESSION CALL TO ORDER | Board Chair |
| 6:03 | 4. | WELCOME/MOMENT OF SILENCE | Board Chair |
| 6:05 | 5. | DISCUSSION AND ADJUSTMENT OF AGENDA | Board Chair |
| 6:18 | 6. | SUPERINTENDENT'S REPORT | Dr. Scott Elliott |
| 6:23 | 7. | STUDENTS' REPORT | Ms. Haleigh Lawson
Ms. Isabella Sibaja |
| 6:28 | 8. | PUBLIC RECOGNITION | |
| | | A. Boone Chamber Public Service Award | Dr. Scott Elliott |
| | | B. Boone Chamber Woman of the Year | Dr. Scott Elliott |
| | | C. National Social Workers Week | Dr. Paul Holden |
| | | D. Exceptional Children Teachers of the Year | Dr. Michael Marcela |
| | | E. NC CASE Recognition | Ms. Tamara Stamey |
| 6:43 | 9. | CONSENT AGENDA | |
| | | A. Approval of Minutes for 2/8/2021, 2/22/2021 | Dr. Scott Elliott |
| | | B. Surplus Report | |
| | | C. Budget Amendment | |
| | | D. Approval of Auditing Contract | |
| | | E. Personnel Report | |
| 6:48 | 10. | CURRICULUM UPDATE | Ms. Tamara Stamey |
| 7:08 | 11. | COVID UPDATE | Dr. Scott Elliott |

---BREAK---

- 7:40 12. POLICIES: SUBSTANTIVE FOR FIRST READ** Dr. Wayne Eberle
- 3000 Goals and Objectives of the Educational Program
 - 3102 Online Instruction
 - 3410 Testing and Assessment Program
 - 3460 Graduation Requirements
 - 3620 Extracurricular Activities and Student Organizations
 - 4010 Student and Parent Grievance Procedure
 - 4600 Student Fees
 - 5070/7350 Public Records – Retention, Release, and Disposition
- 8:00 13. POLICIES: SUBSTANTIVE FOR SECOND READ** Dr. Wayne Eberle
- 1320 Code of Ethics for School Board Members
 - 1321 Board Member Conflict of Interest
 - 4001 Equal Educational Opportunities
 - 5060 Responding to Complaints
- 8:10 14. PUBLIC COMMENT** Board Chair
- 8:20 15. BOARD OPERATIONS** Board Chair
- 8:30 16. BOARD COMMENTS** Board Chair
- 8:40 17. ADJOURNMENT** Board Chair
- 18. MISCELLANEOUS INFORMATION**



WATAUGA COUNTY BOARD OF EDUCATION

Margaret E. Gragg Educational Center
175 Pioneer Trail Boone, NC 28607
(828) 264-7190 (828) 264-7196

DATE: February 8, 2021

TIME: 4:00 PM

PRESENT: Gary Childers, Jay Fenwick,
Marshall Ashcraft, Steve Combs,
Jason Cornett, Dr. Scott Elliott,
Superintendent, Dr. Steven
Martin, Assistant Superintendent
Chris Campbell, Board Attorney

PLACE: Margaret E. Gragg Educational Center

CALL TO ORDER

Dr. Gary Childers, Board Chair, called the meeting to order at 4:00 PM. He asked for a motion to enter closed session. The motion was made by Steve Combs, seconded by Jason Cornett, and approved by all of the board.

A motion was made by Jay Fenwick and seconded by Jason Cornett to move to open session. The motion passed unanimously at 4:10 PM.

OPEN SESSION AND BOARD ETHICS TRAINING

Board Attorney, Mr. Chris Campbell, presented required ethics training for the board. Key topics were:

Operating as a corporate body, definition of public meeting, chain of command, complaints, judicial functions, public records, open and closed sessions, best practices, COVID challenges, conflicts of interest, ethics topics, contracts, gifts and favors, and the board duties of: maintaining general control, providing financial oversight, maintaining impartiality, hiring and firing decisions, providing an adequate school system, assigning students to schools, establishing a calendar, electing a superintendent, making policy, and ensuring religious freedom.

WELCOME/MOMENT OF SILENCE

Dr. Childers welcomed those attending the meeting and began with a request to observe a moment of silence.

DISCUSSION AND ADJUSTMENT OF AGENDA

There were no adjustments to the agenda.

SUPERINTENDENTS REPORT

Dr. Elliott welcomed Dr. Childers and board members, Ms. Lawson and Ms. Sibaja, and Mr. Chris Campbell from the law firm of Campbell-Shatley and thanked him for the very high quality training the board and staff had received earlier that afternoon on board ethics and operations.

He welcomed and stated his honor to have Ms. Brenda Reese, former Board vice-Chair that evening to share well-deserved recognitions for several teachers.

He congratulated Garrett Price for his NCSPPA recognitions: gold award in Photography, silver award in Writing, and Gold award in Electronic Media.

He invited the Board members to the Board of Commissioners budget workshop Tuesday, February 9th, at 10:30 AM via zoom.

He noted that Watauga County Schools (WCS) continued to plan for the Watauga Virtual Academy, had recently surveyed the community to determine interest. Approximately 100 families were interested in learning more and possibly in enrolling in the all-remote school full-time during the 2021-2022 school year.

Kindergarten orientations had been scheduled for April. Families with rising K-12 students who were not currently enrolled but who planned to return full-time during the 2021-2022, were encouraged to contact their assigned school to begin the registration process, and to allow schools to plan accordingly for staffing.

He thanked AppHealthCare, App Regional HealthCare System, Watauga Emergency Management, Watauga Medics, Boone Fire, Boone Police, WCS School Resource Officers, school nurses, Watauga High School (WHS) staff, and other volunteers who helped make the vaccination event at WHS on Saturday, February 6th a smooth success for the over 1,100 residents who received their second dose. He noted the recognition of several school related groups: Bus Driver appreciation week, School Counselors appreciation week, and School Board appreciation month in January, and thanked each group for their significant contribution to the operation of the school system.

He reiterated his thanks to teachers, nurses, teacher assistants, bus drivers, cafeteria staff, custodians, counselors, office staff, and administrators and EVERYONE who worked to keep schools open and to provide WCS students with a safe and healthy learning environment. He stated his great appreciation.

STUDENTS REPORT

Ms. Haleigh Lawson and Ms. Isabella Sibaja shared updates about school operations from the student perspective.

Ms. Lawson is assisting the Watauga Social Justice Initiative on a project. She had met with Dr. Blanton and Dr. Elliott. She and Dr. Elliott would meet with the group in the future. The Student Representatives were working on a campaign to promote the Say Something app. They will promote the program by creating instructional videos, hanging posters, and posting an infographic on WHS social media accounts. The previous week of snow resulted in inclement remote learning days, virtual learning days, and a true snow day, all of which went smoothly for students. Basketball "Senior Night" had taken place during the first week of February, which helped recognize and congratulate WCS senior athletes. Rising 9th grade students were preparing for high school registration in coming weeks. Student Services will host virtual parent nights for parents and students. Juniors will take the ACT on February 23rd.

PUBLIC RECOGNITION

Ms. Brenda Reese, Co-President of the Alpha Gamma Chapter of the North Carolina Delta Kappa Gamma International Society, recognized a Beginning Teacher from each school with the "Beginning Educators who Excel" BEE certificate. Award recipients were:

Olivia Boudwin- Bethel, Kacie Poplin-Blowing Rock, Libby Rose-Cove Creek, Emma Willard-Green Valley, Morgan Bell-Hardin Park, Ben Brown-Mabel, Audrey Jones-Parkway, Shelby Hatton-Valle Crucis, Amber Kimbro-Watauga High School

CONSENT AGENDA

- A. Approval of Minutes for 1/11/2020
- B. Surplus Report
- C. Approval of EOG Second Administration Letters
- D. Technical Policies:
 - 4333 Weapons, Bomb Threats, Terrorist Threats, and Clear Threats to Safety
 - 4335 Criminal Behavior
 - 4345 Student Discipline Records
 - 4353 Long-Term Suspension, 365-Day Suspension, Expulsion
 - 7130 Licensure
 - 7820 Personnel Files
 - 8510 School Finance Officer
- E. Personnel Report

Steve Combs moved to approved consent agenda items A-E. Jay Fenwick seconded the motion. Following discussion, the vote to approve the items was unanimous.

COVID UPDATE

Dr. Elliott shared the current Watauga County metrics, school operations, and staffing challenges. Total County cases have reached 3,896, with current cases of 128. The test positivity rate is 7-7.5. App Health is moving from masking, distancing, hand hygiene, and COVID testing towards vaccines as COVID prevention. Dr. Elliott noted that in recent weeks, the COVID case trend indicated leveling or decline. He acknowledged that the return of university students to the High Country could bring an increase in cases. The Department of Health and Human Services (DHHS) uses the WCS contact tracing data entry protocols, which was created by WCS nurses and Technology team. Staying cognizant and isolations and quarantine. WCS collects much data. Since the beginning of the year, 194 students and 102 staff members have tested positive, and these lower numbers are due to daily screenings, contact tracing, isolations and cautionary quarantines. WCS numbers are lower than the general population.

WCS utilizes the state COVID toolkit. There are three levels of operation as specified by governor: plan C- no in-person instruction, Plan B- 50% of capacity, which includes 6 feet of distancing, masking, hand hygiene, and other cleaning protocols. Pre-K students and some students in the Exceptional Children's program attend 4 days per week. WCS has employed a phased approach until all student were at least 2 days per week in person. In September, Governor Cooper announced that on October 5th, students in grades K-5 could return on Plan A. Community spread and Board concerns have kept WCS from returning K-5 students on plan A. Most of WCS's infections had initiated at functions outside of school or were between staff members. Spread from student to staff has been minimal. Some cases had implicated sports participation. Some protocols had been tightened as a result.

CARES act funding had provided 1.5 additional nurses, protective equipment (PPE), cleaning equipment, thermometers, Plexiglas dividers, and other safety measures.

Governor Cooper's announcement to encourage a return of children to schools the previous week did not have an effect on current WCS operations since WCS was currently in compliance with his request. Dr. Elliott hoped to see prioritization of vaccines for school staff.

Board members asked Mr. Campbell about SB 37, regarding reopening schools. Mr. Ashcraft indicated his interest in moving students back sooner with respect to transportation and staffing challenges. He noted that shared staff was an issue. Mr. Combs felt that staff vaccination should be a priority. Dr. Childers proposed a work session on February 22 at 1PM with Jennifer Greene and Dr. Elliott's update regarding staff, transportation, and logistics, to discuss moving more children to school. Dr. Fenwick voiced his concerns about staff safety.

PUBLIC COMMENT

Public Comments were made by:

Cyndi Kirk, mother of a 4th grade student at Blowing Rock. She appreciated school options offered, but wanted to share her opinion that the mental health of students may out-weigh the medical health concerns. She has personally witnessed this. She shared that families in other districts who were in school four or five days per week weren't experiencing these problems.

Chad Vanacore, father of twin seven year olds at Hardin Park. He noted that his daughter was having a better experience than his son. He said that he appreciated the experience of watching and listening to the decision making process of the Board. He emphasized that there are risks everywhere, and that citizens shouldn't live in fear. He said that he was there to speak on behalf of his children and neighbors. He stressed that juggling schedules with two parents working was difficult while students were attending part time.

FINANCE UPDATE

Ms. Ly Marze presented an overview of school finance. Operating funds are sourced from: **State** government, **County** government (local), **Federal** government, **Enterprise sources**, **Special Revenue** sources, and this year special **COVID** funding, which is distributed from federal, state and local sources.

State funding is divided into three restricted categories of expenses: 1) Position Allotments fund teachers and support teaching staff. 2) Dollar Allotments fund operational staff and costs, and 3) Months of Employment Allotments fund Principals, Assistant Principals and Career and Technical Education teachers.

Local (County) Funds consist of 1) Current Expense (County appropriation and fines and forfeiture funds) and 2) Capital Outlay consisting of A) Current Capital Appropriation and B) Long Term Capital Reserves, which is further divided into a) Capital Improvement (CIP) funds of \$ 950,000 annually pay for maintenance, upgrades to buildings and equipment, and b) Long-term Plan, fund for building a new school or significant renovation.

Federal Funds support federally mandated programs for reading intervention, targeted school improvement, new English-learners, student support programs, exceptional children's programs, and Career and Technical Education programs.

Enterprise Funds support the School Nutrition Program and Extended Learning Center (after-school care)

Special Revenue funds support the Preschool program, Nurses, Alcohol prevention, College and Career ready programs, Medicaid, for reimbursement of our costs for services to students, and GEAR UP grant funds to support desire and readiness for student post-secondary pursuits

COVID created 15 new funding sources each with spending deadlines and usage limitations, which have and continue to change after initial specifications were issued. These help pay for items necessary to operate schools during the pandemic, such as: additional health, mental health, and EC support, connectivity and computing devices, student meals, summer learning support, surveillance, digital platforms and curricula, and necessary protective equipment.

The budget process typical begins in January with requests from schools, a March evaluation of needs and resources, budget submitted to Watauga County for funding and its budget creation, then later in the summer or later, a final budget resolution is submitted to the Board for approval, once the state budget is established. As necessary, adjustments to the budget are made throughout the year in the form of budget amendments.

POLICIES: SUBSTANTIVE FOR FIRST READ

- 1320 Code of Ethics for School Board Members
- 1321 Board Member Conflict of Interest
- 4001 Equal Educational Opportunities
- 5030 Community Use of Facilities
- 5060 Responding to Complaints

The above policies were discussed and will be brought for second read at the March meeting with the exception of policy 5030, which will be presented to the Board at a later time.

BOARD OPERATIONS

There were no items discussed at the February board meeting.

BOARD COMMENTS

Dr. Fenwick thanked Dr. Elliott for all of his work, his willingness to answer questions, and continue the smooth function of Watauga County Schools. All the Board echoed his sentiments.

ADJOURNMENT

Steve Combs moved to adjourn, which Jay Fenwick seconded. The Board unanimously approved the motion at 9:37 PM.

Dr. Gary L. Childers, Board Chair

Dr. Scott Elliott, Superintendent



WATAUGA COUNTY BOARD OF EDUCATION

Margaret E. Gragg Educational Center
175 Pioneer Trail Boone, NC 28607
(828) 264-7190 (828) 264-7196

DATE: February 22, 2021

TIME: 1:00 PM

PRESENT: Gary Childers, Jay Fenwick,
Marshall Ashcraft, Steve Combs,
Jason Cornett, Dr. Scott Elliott,
Superintendent, Dr. Steven
Martin, Assistant Superintendent
Chris Campbell, Board Attorney

PLACE: Margaret E. Gragg Educational Center

CALL TO ORDER

Dr. Gary Childers, Board Chair, called the meeting to order at 1:00 PM.

WELCOME/MOMENT OF SILENCE

Dr. Childers welcomed those attending the meeting and began with a request to observe a moment of silence.

DISCUSSION AND ADJUSTMENT OF AGENDA

There were no adjustments to the agenda.

PUBLIC COMMENT

Mr. Jeremy Barnes thanked the Board for their service. He has been frustrated with the board's decisions to restrict school reopening. He felt that guidance from Raleigh was not in the best interest of the students. He quoted Dr. Lyons, Epidemiologist from Boston University who is a proponent of reopening schools. He pleaded with the board to open schools for education, and continue virtual school for those who need it. He felt that schools could be opened safely.

COVID UPDATE

Ms. Jennifer Greene, of APPHealthCare, has partnered with Watauga County Schools (WCS) to provide information all year long. Watauga's current statistics were: total cases 4,067, 31 deaths, 112 current active cases, and 7% of cases among school-age children. She stated that school protocols are excellent, and school nurses and staff are preventing spread by identifying cases early and isolating those persons. She believed that during that day, Watauga County would move into the yellow or lowest infection rate category. Watauga cases are on a downward trend. She noted that neighboring counties had students on plan A, full time with reduced social distancing. University students' return to the area could be a factor, but in the fall, student cases did not translate community cases. Vaccinations would be administered to school staff that week, and Watauga County would be allocated additional doses. The adult population 65 and above would continue to be vaccinated until all who want the vaccine received it.

SCHOOL HEALTH UPDATE

Dr. Elliott introduced several of the WCS team who play various roles in school operation. He introduced Lead Nurse, Shelly Klutz. Dr. Elliott reviewed the three school plans provided by DHHS. In Watauga County, school populations were divided in half, attending school in two groups, each two days per week. He thanked the teachers and stated that they were heroes who had kept the schools open and functioning. He noted that currently there was a 6% positivity rate, and a 1% spread in Watauga. The rate of spread is the lowest that it has been since the early months of the pandemic. Dr. Elliott spoke about the upcoming potential changes in policy: SB37, Governor Cooper's announcement, updated CDC guidance, 6' of social distancing to the extent possible, the DHHS toolkit update, and professional articles. He said that WCS has remained open with mitigation efforts. The cumulative infection count for WCS is 104 staff members and 213 students since August. The seasonality of the virus was visible on the charts which Dr. Elliott provided. He provided cases charted by grade level for students and teachers. Higher levels were evident in middle school and high school. Mask compliance had been very good.

Nurse Klutz spoke about the contact-tracing process which documents screening answers regarding symptoms, activities, family members, symptom onset, type of symptom, etc. and allows documentation of interviews. Positive cases have additional information about close contacts, which refer to the original forms. The Health department staff has a group dedicated to all of WCS.

Dr. Elliott stated some positive notes: WCS hasn't had to close, and classes had been quarantined, but not entire schools. A few classes were quarantined, and some staff-to-staff transmissions and family transmissions had also been quarantined. Only one "cluster" had been identified and it was a staff cluster. Use of PPE, cleaning, signage, HEPA air filters, personal air filtration devices, and the arrival of vaccines for staff should all bring positive results. Utilizing the "Plan A" option would move more students back to school.

Each board member shared much information, which they had garnered from the community, research, and discussions.

Following thought-provoking discussion, Jay Fenwick moved to adopt the transition plan on page 6 of the Superintendent's document (as shown below,) which moves PreK through 2nd grade to four days per week on March 8th, grades 3-5 to four days per week on March 22nd, and allows the Superintendent to move a class or portion of a class to quarantine, if necessary.

	Prek-2nd	3rd-5th	6th-8th	9th-12th	
Current	Plan B 2x3 M-Tu/Th-F	Plan B 2x3 M-Tu/Th-F	Plan B 2x3 M-Tu/Th-F	Plan B 2x3 M-Tu/Th-F	Wed. flex day for cleaning, teacher planning, contact tracing, tutoring, etc.
2 weeks from decision	Plan A M/T/Th/F	Plan B 2x3 M-Tu/Th-F	Plan B 2x3 M-Tu/Th-F	Plan B 2x3 M-Tu/Th-F	
4 weeks from decision	Plan A M/T/Th/F	Plan A M/T/Th/F	Plan B 2x3 M-Tu/Th-F	Plan B 2x3 M-Tu/Th-F	

Steve Combs seconded the motion. The vote to approve was unanimous.

Marshall Ashcraft asked that the Board request Dr. Elliott to bring a recommendation to the March 8th regular meeting to move to 5 days in the future. He stated that legislation and recommendation changes would occur and more information would be available at that time.

BOARD COMMENTS

Steve Combs stated his pleasure with the decision that day, but was anxious to bring the high school students back to school five days per week. Mr. Campbell stated that if SB37 becomes law, the BOE did not need to meet to allow the IEP and 504 students to come back 4 days per week. Mr. Cornett thanked Ms. Greene and the school leadership for their hard work. Steve Combs thanked parents for their input, and appreciated their comments. Dr. Childers echoed the sentiments of the other board members.

ADJOURNMENT

Steve Combs moved to adjourn, which Jason Cornett seconded. The Board unanimously approved the motion at 3:07 PM.

Dr. Gary L. Childers, Board Chair

Dr. Scott Elliott, Superintendent

Declaration of Surplus Items - March 2021

Date Approved:

Bethel

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
	9	Blue Student Chairs	9	
29041	1	Probook 430 Laptop	1	
29046	1	Probook 430 Laptop	1	
29044	1	Probook 430 Laptop	1	
29603	1	Probook 430 Laptop	1	
29027	1	Probook 430 Laptop	1	
29028	1	Probook 430 Laptop	1	
29029	1	Probook 430 Laptop	1	
29030	1	Probook 430 Laptop	1	
29031	1	Probook 430 Laptop	1	
29037	1	Probook 430 Laptop	1	
29036	1	Probook 430 Laptop	1	
29033	1	Probook 430 Laptop	1	
29032	1	Probook 430 Laptop	1	
29039	1	Probook 430 Laptop	1	
29038	1	Probook 430 Laptop	1	
29043	1	Probook 430 Laptop	1	
29042	1	Probook 430 Laptop	1	
100034	1	Dell Optiplex 755 Desktop		1
	27		26	1

Blowing Rock

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
29048	1	Probook 430 Laptop	1	
29049	1	Probook 430 Laptop	1	
29050	1	Probook 430 Laptop	1	
29051	1	Probook 430 Laptop	1	
29052	1	Probook 430 Laptop	1	
29056	1	Probook 430 Laptop	1	
29057	1	Probook 430 Laptop	1	
29058	1	Probook 430 Laptop	1	
29060	1	Probook 430 Laptop	1	
29061	1	Probook 430 Laptop	1	
29063	1	Probook 430 Laptop	1	
29068	1	Probook 430 Laptop	1	
29069	1	Probook 430 Laptop	1	
29070	1	Probook 430 Laptop	1	

29071	1	Probook 430 Laptop	1	
29073	1	Probook 430 Laptop	1	
29074	1	Probook 430 Laptop	1	
29075	1	Probook 430 Laptop	1	
29080	1	Probook 430 Laptop	1	
29082	1	Probook 430 Laptop	1	
29150	1	Probook 430 Laptop	1	
29471	1	Probook 430 Laptop	1	
33681	1	Probook 430 Laptop	1	
	23		23	0

Cove Creek

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
29023	1	Probook 430 Laptop	1	
29083	1	Probook 430 Laptop	1	
29084	1	Probook 430 Laptop	1	
29088	1	Probook 430 Laptop	1	
29089	1	Probook 430 Laptop	1	
29090	1	Probook 430 Laptop	1	
29092	1	Probook 430 Laptop	1	
29093	1	Probook 430 Laptop	1	
29096	1	Probook 430 Laptop	1	
29098	1	Probook 430 Laptop	1	
29100	1	Probook 430 Laptop	1	
29101	1	Probook 430 Laptop	1	
29102	1	Probook 430 Laptop	1	
29103	1	Probook 430 Laptop	1	
29104	1	Probook 430 Laptop	1	
29108	1	Probook 430 Laptop	1	
29112	1	Probook 430 Laptop	1	
29464	1	Probook 430 Laptop	1	
29097	1	Probook 430 Laptop	1	
	19		19	0

Green Valley

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
29120	1	Probook 430 Laptop	1	
29123	1	Probook 430 Laptop	1	
29461	1	Probook 430 Laptop	1	
29128	1	Probook 430 Laptop	1	
29127	1	Probook 430 Laptop	1	

29564	1	Probook 430 Laptop	1	
29468	1	Probook 430 Laptop	1	
29119	1	Probook 430 Laptop	1	
29116	1	Probook 430 Laptop	1	
29125	1	Probook 430 Laptop	1	
29122	1	Probook 430 Laptop	1	
29121	1	Probook 430 Laptop	1	
29129	1	Probook 430 Laptop	1	
29137	1	Probook 430 Laptop	1	
29135	1	Probook 430 Laptop	1	
29133	1	Probook 430 Laptop	1	
29132	1	Probook 430 Laptop	1	
29143	1	Probook 430 Laptop	1	
29141	1	Probook 430 Laptop	1	
29140	1	Probook 430 Laptop	1	
29139	1	Probook 430 Laptop	1	
29138	1	Probook 430 Laptop	1	
29149	1	Probook 430 Laptop	1	
29148	1	Probook 430 Laptop	1	
29147	1	Probook 430 Laptop	1	
29241	1	Probook 430 Laptop	1	
32533	1	Probook 430 Laptop	1	
29250	1	Probook 430 Laptop	1	
32541	1	Probook 430 Laptop	1	
29341	1	Probook 430 Laptop	1	
30			30	0

Hardin Park

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
29114	1	Probook 430 Laptop	1	
29153	1	Probook 430 Laptop	1	
29157	1	Probook 430 Laptop	1	
29159	1	Probook 430 Laptop	1	
29160	1	Probook 430 Laptop	1	
29161	1	Probook 430 Laptop	1	
29162	1	Probook 430 Laptop	1	
29163	1	Probook 430 Laptop	1	
29165	1	Probook 430 Laptop	1	
29166	1	Probook 430 Laptop	1	
29169	1	Probook 430 Laptop	1	
29170	1	Probook 430 Laptop	1	
29172	1	Probook 430 Laptop	1	

29174	1	Probook 430 Laptop	1
29179	1	Probook 430 Laptop	1
29180	1	Probook 430 Laptop	1
29181	1	Probook 430 Laptop	1
29182	1	Probook 430 Laptop	1
29184	1	Probook 430 Laptop	1
29185	1	Probook 430 Laptop	1
29186	1	Probook 430 Laptop	1
29187	1	Probook 430 Laptop	1
29189	1	Probook 430 Laptop	1
29191	1	Probook 430 Laptop	1
29193	1	Probook 430 Laptop	1
29194	1	Probook 430 Laptop	1
29195	1	Probook 430 Laptop	1
29196	1	Probook 430 Laptop	1
29198	1	Probook 430 Laptop	1
29199	1	Probook 430 Laptop	1
29201	1	Probook 430 Laptop	1
29203	1	Probook 430 Laptop	1
29204	1	Probook 430 Laptop	1
29206	1	Probook 430 Laptop	1
29207	1	Probook 430 Laptop	1
29208	1	Probook 430 Laptop	1
29210	1	Probook 430 Laptop	1
29211	1	Probook 430 Laptop	1
29213	1	Probook 430 Laptop	1
29214	1	Probook 430 Laptop	1
29215	1	Probook 430 Laptop	1
29217	1	Probook 430 Laptop	1
29219	1	Probook 430 Laptop	1
29220	1	Probook 430 Laptop	1
29221	1	Probook 430 Laptop	1
29223	1	Probook 430 Laptop	1
29225	1	Probook 430 Laptop	1
29228	1	Probook 430 Laptop	1
29229	1	Probook 430 Laptop	1
29233	1	Probook 430 Laptop	1
29234	1	Probook 430 Laptop	1
29235	1	Probook 430 Laptop	1
29237	1	Probook 430 Laptop	1
29239	1	Probook 430 Laptop	1
29242	1	Probook 430 Laptop	1
29463	1	Probook 430 Laptop	1

29590	1	Probook 430 Laptop	1	
29601	1	Probook 430 Laptop	1	
29605	1	Probook 430 Laptop	1	
29192	1	Probook 430 Laptop	1	
29218	1	Probook 430 Laptop	1	
	61		61	0

Mabel

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
28540	1	Dell Chromebook 11		1
29254	1	Probook 430 Laptop	1	
29472	1	Probook 430 Laptop	1	
24001026	1	Anel Sharp LCD Computer Projector		1
	4		2	2

Parkway

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
29072	1	Probook 430 Laptop	1	
29252	1	Probook 430 Laptop	1	
29264	1	Probook 430 Laptop	1	
29265	1	Probook 430 Laptop	1	
29266	1	Probook 430 Laptop	1	
29268	1	Probook 430 Laptop	1	
29269	1	Probook 430 Laptop	1	
29270	1	Probook 430 Laptop	1	
29271	1	Probook 430 Laptop	1	
29272	1	Probook 430 Laptop	1	
29273	1	Probook 430 Laptop	1	
29275	1	Probook 430 Laptop	1	
29276	1	Probook 430 Laptop	1	
29277	1	Probook 430 Laptop	1	
29278	1	Probook 430 Laptop	1	
29281	1	Probook 430 Laptop	1	
29282	1	Probook 430 Laptop	1	
29284	1	Probook 430 Laptop	1	
29285	1	Probook 430 Laptop	1	
29286	1	Probook 430 Laptop	1	
29288	1	Probook 430 Laptop	1	
29289	1	Probook 430 Laptop	1	
29290	1	Probook 430 Laptop	1	
29291	1	Probook 430 Laptop	1	

29293	1	Probook 430 Laptop	1	
29294	1	Probook 430 Laptop	1	
29295	1	Probook 430 Laptop	1	
29296	1	Probook 430 Laptop	1	
29298	1	Probook 430 Laptop	1	
29300	1	Probook 430 Laptop	1	
29301	1	Probook 430 Laptop	1	
29303	1	Probook 430 Laptop	1	
29397	1	Probook 430 Laptop	1	
29455	1	Probook 430 Laptop	1	
29466	1	Probook 430 Laptop	1	
29474	1	Probook 430 Laptop	1	
29597	1	Probook 430 Laptop	1	
29297	1	Probook 430 Laptop	1	
29604	1	Probook 430 Laptop	1	
32540	1	Probook 430 Laptop	1	
40			40	0

Valle Crucis

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
	1	Element 19" Television		1
29304	1	Probook 430 Laptop	1	
29055	1	Probook 430 Laptop	1	
29077	1	Probook 430 Laptop	1	
29115	1	Probook 430 Laptop	1	
29308	1	Probook 430 Laptop	1	
29307	1	Probook 430 Laptop	1	
29305	1	Probook 430 Laptop	1	
29315	1	Probook 430 Laptop	1	
29314	1	Probook 430 Laptop	1	
29313	1	Probook 430 Laptop	1	
29312	1	Probook 430 Laptop	1	
29311	1	Probook 430 Laptop	1	
29321	1	Probook 430 Laptop	1	
29320	1	Probook 430 Laptop	1	
29319	1	Probook 430 Laptop	1	
29317	1	Probook 430 Laptop	1	
29326	1	Probook 430 Laptop	1	
29325	1	Probook 430 Laptop	1	
29323	1	Probook 430 Laptop	1	
29334	1	Probook 430 Laptop	1	
29333	1	Probook 430 Laptop	1	

29331	1	Probook 430 Laptop	1	
29330	1	Probook 430 Laptop	1	
29329	1	Probook 430 Laptop	1	
50437	1	Elmo TT-02s Document Camera		1
	26		24	2

Watauga High School

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
900588	1	Schrader 8007RTE RS 5.5 Renner Compressor		1
900387	1	Kenmore Electric Range	1	
903642	1	Kenmore Electric Range Smoothtop	1	
900398	1	Kenmore Electric Range	1	
900409	1	Kenmore Electric Range	1	
900355	1	Kenmore Electric Range	1	
900357	1	GE Electric Range	1	
900358	1	Whirlpool Electric Range	1	
903638	1	Kenmore Electric Range	1	
29016	1	Probook 430 Laptop	1	
32538	1	Probook 430 Laptop	1	
29598	1	Probook 430 Laptop	1	
29336	1	Probook 430 Laptop	1	
29337	1	Probook 430 Laptop	1	
29338	1	Probook 430 Laptop	1	
29340	1	Probook 430 Laptop	1	
29342	1	Probook 430 Laptop	1	
29343	1	Probook 430 Laptop	1	
29344	1	Probook 430 Laptop	1	
29345	1	Probook 430 Laptop	1	
29346	1	Probook 430 Laptop	1	
29348	1	Probook 430 Laptop	1	
29349	1	Probook 430 Laptop	1	
29351	1	Probook 430 Laptop	1	
29353	1	Probook 430 Laptop	1	
29354	1	Probook 430 Laptop	1	
29355	1	Probook 430 Laptop	1	
29356	1	Probook 430 Laptop	1	
29359	1	Probook 430 Laptop	1	
29365	1	Probook 430 Laptop	1	
29367	1	Probook 430 Laptop	1	
29368	1	Probook 430 Laptop	1	
29369	1	Probook 430 Laptop	1	

29370	1	Probook 430 Laptop	1
29371	1	Probook 430 Laptop	1
29372	1	Probook 430 Laptop	1
29373	1	Probook 430 Laptop	1
29374	1	Probook 430 Laptop	1
29375	1	Probook 430 Laptop	1
29376	1	Probook 430 Laptop	1
29377	1	Probook 430 Laptop	1
29378	1	Probook 430 Laptop	1
29379	1	Probook 430 Laptop	1
29380	1	Probook 430 Laptop	1
29384	1	Probook 430 Laptop	1
29385	1	Probook 430 Laptop	1
29386	1	Probook 430 Laptop	1
29388	1	Probook 430 Laptop	1
29389	1	Probook 430 Laptop	1
29390	1	Probook 430 Laptop	1
29391	1	Probook 430 Laptop	1
29394	1	Probook 430 Laptop	1
29395	1	Probook 430 Laptop	1
29396	1	Probook 430 Laptop	1
29398	1	Probook 430 Laptop	1
29400	1	Probook 430 Laptop	1
29401	1	Probook 430 Laptop	1
29402	1	Probook 430 Laptop	1
29403	1	Probook 430 Laptop	1
29405	1	Probook 430 Laptop	1
29406	1	Probook 430 Laptop	1
29407	1	Probook 430 Laptop	1
29408	1	Probook 430 Laptop	1
29409	1	Probook 430 Laptop	1
29410	1	Probook 430 Laptop	1
29411	1	Probook 430 Laptop	1
29412	1	Probook 430 Laptop	1
29413	1	Probook 430 Laptop	1
29418	1	Probook 430 Laptop	1
29421	1	Probook 430 Laptop	1
29422	1	Probook 430 Laptop	1
29423	1	Probook 430 Laptop	1
29425	1	Probook 430 Laptop	1
29428	1	Probook 430 Laptop	1
29430	1	Probook 430 Laptop	1
29431	1	Probook 430 Laptop	1

29433	1	Probook 430 Laptop	1	
29434	1	Probook 430 Laptop	1	
29437	1	Probook 430 Laptop	1	
29440	1	Probook 430 Laptop	1	
29441	1	Probook 430 Laptop	1	
29444	1	Probook 430 Laptop	1	
29446	1	Probook 430 Laptop	1	
29448	1	Probook 430 Laptop	1	
29449	1	Probook 430 Laptop	1	
29452	1	Probook 430 Laptop	1	
29457	1	Probook 430 Laptop	1	
29596	1	Probook 430 Laptop	1	
29602	1	Probook 430 Laptop	1	
32528	1	Probook 430 Laptop	1	
32531	1	Probook 430 Laptop	1	
32534	1	Probook 430 Laptop	1	
32535	1	Probook 430 Laptop	1	
32536	1	Probook 430 Laptop	1	
32537	1	Probook 430 Laptop	1	
34561	1	Probook 430 Laptop	1	
29442	1	Probook 430 Laptop	1	
29392	1	Probook 430 Laptop	1	
29021	1	Probook 430 Laptop	1	
32530	1	Probook 430 Laptop	1	
29332	1	Probook 430 Laptop	1	
29151	1	Probook 430 Laptop	1	
29020	1	Probook 430 Laptop	1	
29424	1	Probook 430 Laptop	1	
29429	1	Probook 430 Laptop	1	
32539	1	Probook 430 Laptop	1	
29358	1	Probook 430 Laptop	1	
29419	1	Probook 430 Laptop	1	
29420	1	Probook 430 Laptop	1	
29362	1	Probook 430 Laptop	1	
29427	1	Probook 430 Laptop	1	
29454	1	Probook 430 Laptop	1	
29364	1	Probook 430 Laptop	1	
900749	1	Admin Tilt/Swivel Chair		1
900740	1	Admin Tilt/Swivel Chair		1
900561	1	Admin Desk with Credenza	1	
31010	1	Lenovo Chromebook N23		1
<hr/>			<hr/>	<hr/>
117			113	4

Central Office

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
29000	1	Probook 430 Laptop	1	
29002	1	Probook 430 Laptop	1	
29003	1	Probook 430 Laptop	1	
29004	1	Probook 430 Laptop	1	
29006	1	Probook 430 Laptop	1	
29007	1	Probook 430 Laptop	1	
29008	1	Probook 430 Laptop	1	
29010	1	Probook 430 Laptop	1	
29011	1	Probook 430 Laptop	1	
29012	1	Probook 430 Laptop	1	
29013	1	Probook 430 Laptop	1	
29015	1	Probook 430 Laptop	1	
29017	1	Probook 430 Laptop	1	
29018	1	Probook 430 Laptop	1	
29022	1	Probook 430 Laptop	1	
29025	1	Probook 430 Laptop	1	
29099	1	Probook 430 Laptop	1	
29458	1	Probook 430 Laptop	1	
29563	1	Probook 430 Laptop	1	
29586	1	Probook 430 Laptop	1	
29600	1	Probook 430 Laptop	1	
51771	1	Probook 430 Laptop	1	
200956	1	Probook 430 Laptop	1	
	23		23	0

Technology Department

<u>Asset #</u>	<u>Quantity</u>	<u>Description</u>	<u>Usable</u>	<u>Unusable</u>
903553	1	Epson Powerlite 460 Projector		1
902932	1	Dell Optiplex 380 Desktop Computer		1
51270	1	HP Z220 Desktop Computer		1
200094	1	Dell Optiplex 745 Desktop Computer		1
200754	1	HP Compaq DC 7900 Desktop Computer		1
800443	1	Dell Optiplex 745 Desktop Computer		1
900338	1	Dell Optiplex 380 Desktop Computer		1
902993	1	Dell Optiplex 380 Desktop Computer		1
903159	1	Dell Latitude E5420 Laptop		1
800339	1	Apple iPod Touch MP Player		1

100786	1	Apple iPod Touch MP Player	1
700095	1	Elmo TT-02S Document Camera	1
500120	1	NEC NP400 Projector	1
100787	1	Apple iPod Touch MP Player	1
100131	1	Apple iPod Touch MP Player	1
800323	1	Apple iPod Touch MP Player	1
100134	1	Apple iPod Touch MP Player	1
100137	1	Apple iPod Touch MP Player	1
100135	1	Apple iPod Touch MP Player	1
500659	1	Ipevo CDVU-05IP Document Camera	1
903067	1	Dell Latitude E5420 Laptop	1
51228	1	Dell Latitude E5430 Laptop	1
	<u>22</u>		<u>22</u>
		0	



WATAUGA COUNTY BOARD OF EDUCATION

Margaret E. Gragg Education Center
175 Pioneer Trail, Boone, NC 28607

MEMORANDUM

TO: Dr. Scott Elliott, Superintendent
Members, Watauga County Board of Education

FROM: Ly Marze, Finance Officer

DATE: March 8, 2021

RE: 2020-21 Budget Amendment #3

Attached is Budget Amendment #3 that changes totals in Watauga County Schools 2020-21 adopted budget.

After approval of this Budget Amendment, the budget for all funds will appear as follows:

<u>Fund</u>	<u>Adopted Budget</u>	<u>Amendments</u>	<u>Amended Budget</u>
Local Current Expense	\$ 14,187,099	\$ 0	\$ 14,187,099
State Public School	32,588,167	(22,875)	32,565,292
Federal Grants	2,137,133	0	2,137,133
School Nutrition	1,466,500	0	1,466,500
Extended Learning Centers	517,725	0	517,725
Capital Outlay	2,217,099	91,230	2,308,329
Special Revenue	481,602	0	481,602
Total	\$ 53,595,325	\$ 68,355	\$ 53,663,680

Watauga County Schools
BUDGET AMENDMENT #3
March 8, 2021

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2021.

BA #3-1 Explanation:

This amendment is to budget state transfers and additional state allotment dollars as reflected in DPI revisions #36-45.

<u>Account Number</u>	<u>Account Title</u>	<u>Amount</u>
1.5110.001.121	Classroom Teachers	(17,304)
1.5110.003.162	Non-Instructional Support	800
1.5210.032.121	Children with Disabilities	(6,371)
1.5320.121.131	CRF Summer Learning Program	(60,868)
1.5840.122.311	CRF School Health Support	(25,535)
1.5110.123.411	CRF Nondigital Resources	54,255
1.5860.124.326	CRF Student Computers and Devices	86,084
1.7200.125.411	CRF School Nutrition	(39,634)
1.5860.126.462	CRF Personnel Computers and Devices	10,619
1.5860.128.418	CRF Home and Community WiFi	(37,340)
1.5110.130.412	State Textbooks	(55,785)
1.5110.131.413	Textbooks and Digital Resources	55,785
1.5210.132.121	CRF Exceptional Children	11,415
1.6400.135.311	CRF Cybersecurity	1,004
Total Appropriations		(22,875)

Revenues:

<u>Account Number</u>	<u>Account Title</u>	<u>Amount</u>
1.3100	State Allocation	32,910
1.3211.130	State Textbooks	(55,785)
Total Revenues		(22,875)

BA #3-2 Explanation:

This amendment is to budget for the bus finance payments allocated through DPI.

Appropriations:

<u>Account Number</u>	<u>Account Title</u>	<u>Amount</u>
4.6550.120.551	School Bus Purchase	91,230
Total Appropriations		91,230

Revenues:

<u>Account Number</u>	<u>Account Title</u>	<u>Amount</u>
4.3400.120	DPI School Bus Purchase Allotment	91,230
Total Revenues		91,230

The of and	Governing Board Board of Education
	Primary Government Unit (or charter holder) Watauga County Schools
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Anderson Smith & Wike PLLC
	Auditor Address 117 Stone Harbor Court, Statesville, NC 28677

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/21	10/31/21

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)[G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

Any special provisions are noted in the attached engagement letter.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

32. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

33. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

34. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Ly Marze

Finance Officer

marzel@wataugaschools.org

OR Not Applicable ☐ (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

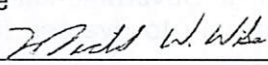
Primary Government Unit	Watauga County Schools
Audit Fee	\$ 33,500
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ N/A
Writing Financial Statements	\$ 4,000
All Other Non-Attest Services	\$ At standard hourly rates
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 27,750.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$ N/A
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ N/A
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Anderson Smith & Wike PLLC	
Authorized Firm Representative (typed or printed)*	Signature*
Michael W. Wike	
Date*	Email Address*
01/28/21	mwike@asw-cpa.com

GOVERNMENTAL UNIT


Governmental Unit*	
Watauga County Schools	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Dr. Gary Childers	
Date	Email Address
	childersg@wataugaschools.org

Chair of Audit Committee (typed or printed, or "NA")	Signature
N/A	
Date	Email Address
	N/A

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Ly Marze	
Date of Pre-Audit Certificate*	Email Address*
3/8/21	marzel@wataugaschools.org

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
N/A	
Date*	Email Address*
	N/A

Chair of Audit Committee (typed or printed, or "NA")	Signature
N/A	
Date	Email Address
	N/A

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
 Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
N/A	
Date of Pre-Audit Certificate*	Email Address*
	N/A

Remember to print this form, and obtain all
 required signatures prior to submission.





ANDERSON SMITH & WIKE PLLC

Certified Public Accountants

January 28, 2021

Watauga County Schools
175 Pioneer Trail
Boone, NC 28607

We are pleased to confirm our understanding of the services we are to provide for Watauga County Schools for the year ended June 30, 2021. We will audit the basic financial statements of the governmental activities, the business-type 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 Watauga County Schools as of and for the year ended June 30, 2021. 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 Watauga County Schools' 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 Watauga County Schools' 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedules of the Board's Proportionate Share of the Net Pension and OPEB Liabilities (Assets)
- 3) Schedules of Board Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Watauga County Schools' financial statements. We will subject the following 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 will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.

- 1) Schedule of expenditures of federal and State awards
- 2) Individual non-major fund financial statements and budgetary schedules

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 additional information referred to in the second paragraph when considered in relation to the basic financial statements taken 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 and State statutes, regulations, and the terms and conditions of federal and State 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) and the State Single Audit Implementation Guide.

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 and State Single Audit Implementation Guide reports 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 and the State Single Audit Implementation Guide. 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; the provisions of the Uniform Guidance and the State Single Audit Implementation Guide, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the State Single Audit Implementation Guide, 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 Board of Education of Watauga County Schools. 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 on the financial statements or the single audit compliance 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, 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, 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 may 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 and State awards; federal and State award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

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 and the State Single Audit Implementation Guide, 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 and State 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 and the State Single Audit Implementation Guide.

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*, the Uniform Guidance and the State Single Audit Implementation Guide.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Watauga County Schools' 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 and the State Single Audit Implementation Guide requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and State statutes, regulations, and the terms and conditions of federal and State awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement and the State Single Audit Implementation Guide for the types of compliance requirements that could have a direct and material effect on each of Watauga County Schools' major programs. For federal or State programs that are included in the Compliance Supplement or State Single Audit Implementation Guide, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement or State Single Audit Implementation Guide identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Watauga County Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Guide.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and State awards, and related notes of Watauga County Schools, 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 and State awards and related notes 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 and State 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 and State awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and State 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 and the State Single Audit Implementation Guide, (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. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and State awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and the State Single Audit Implementation Guide. You agree to include our report on the schedule of expenditures of federal and State awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and State awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and State awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and State awards no later than the date the schedule of expenditures of federal and State 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 and State awards in accordance with the Uniform Guidance and the State Single Audit Implementation Guide; (2) you believe the schedule of expenditures of federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State Single Audit Implementation Guide; (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 and State 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. 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 and State 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 and State awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and State 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, to 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, will locate any documents selected by us for testing and will provide copies of reports or other documents, where requested.

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 submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Watauga County Schools; 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 Anderson Smith & Wike PLLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to an 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 Anderson Smith & Wike PLLC 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 of 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 or for any additional period requested by an oversight agency. If we are aware that a federal or State 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 in March 2021 and to issue our reports no later than October 31, 2021. Michael W. Wike is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

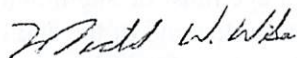
Our fees for the audit and financial statement preparation services will be at our standard hourly rates and will not exceed \$33,500 for the audit and \$4,000 for the writing of the financial statements. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. In addition, we will bill separately, at standard hourly rates, for any assistance provided with new GASB implementation disclosures or other nonattest services requested by management that we may provide. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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.

You have requested that we provide you with a copy of our most recent external peer review report and any letter of comment, any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Watauga County Schools 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,

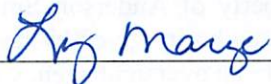
Anderson Smith & Wike PLLC



Michael W. Wike, CPA

RESPONSE:

This letter correctly sets forth the understanding of Watauga County Schools.

Officer signature:  Date: 3/9/21

Board Chair Signature: _____ Date: _____



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

To the Partners of Anderson Smith & Wike, PLLC and the
Peer Review Committee, North Carolina Association
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC (the firm) in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC in effect for the year ended March 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Anderson Smith & Wike, PLLC has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

July 17, 2019

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GOALS AND OBJECTIVES OF THE EDUCATIONAL PROGRAM

Policy Code:

3000

It is the goal of the Watauga County Board of Education (the “board”) to provide every student the opportunity to receive a sound basic education and graduate from high school prepared for work, further education, and citizenship. The board recognizes the critical role of parents, governmental and nonprofit agencies, businesses, and the community in helping individual students and the school system meet this goal. To ensure that the educational program meets rigorous academic standards, the board will strive to maintain accreditation of its schools by Cognia and/or the State Board of Education and/or other appropriate agencies.

A successful educational program also depends on innovation at the individual school level. The board is committed to allowing administrators at individual schools to develop and implement plans necessary to ensure the educational success of their students.

The board will provide an educational program that offers students the opportunity to receive a sound basic education. The program will meet statewide instructional standards as prescribed by the State Board of Education. The board believes that the administrators of the educational program must strive to provide each student with the opportunity to:

1. develop sufficient ability to read, write, and speak the English language and a sufficient knowledge of fundamental mathematics and physical science to function in a complex and changing society;
2. develop sufficient knowledge of geography, history, and basic economic and political systems to make informed choices with regard to issues that affect the student personally or affect the student’s community, state, and nation;
3. develop sufficient academic and career and technical skills to successfully engage in post-secondary or advanced or highly skilled career and technical education and to compete on an equal basis with others in further formal education or gainful employment in contemporary society;
4. learn to be responsible for and accept the consequences of his or her conduct and academic performance;
5. develop the capacity to examine and solve problems;
6. foster respect and appreciation for the arts, world languages, and cultural and ideological diversity and differences;
7. develop the ability to be productive in a team environment;
8. learn and acquire the skills necessary for a lifetime of continuous learning and adaptation to change in the workplace and society;

9. when appropriate, complete high school courses required for college entry in less than four years;
10. achieve high levels of success in a rigorous curriculum;
11. acquire the skills needed for technological literacy in a rapidly changing world; and
12. remain in school and earn a high school diploma and, when appropriate, earn additional college credit.

These goals and objectives of the educational program will be used to guide administrators, teachers and the board in all of their duties, including curriculum development, selection of materials and issues related to instructional time.

Legal References: G.S. 115C art. 8 pt. 1; 115C-12(32), -12(39), -36, -47, -151; *Leandro v. State*, 346 N.C. 336 (1997); State Board of Education Policies ACCR-000, GRAD-006, SCOS-016

Cross References: Board Authority and Duties (policy 1010), Curriculum Development (policy 3100), Selection of Instructional Materials (policy 3200), Counseling Program (policy 3610)

Adopted: August 3, 2015

Replaces: Board policy 4.01.10, Mission Statement

Revised: January 28, 2016; August 14, 2017 (Legal references only); May 21, 2018;

A. ONLINE INSTRUCTION GENERALLY

The Watauga County Board of Education (the “board”) recognizes that online instruction is a valuable tool for affording students extended educational options. The board will provide opportunities for students to participate in online instruction to the extent that it is academically and financially prudent.

School guidance counselors shall advise students on North Carolina Virtual Public School courses and other online courses available for credit. Enrollment in an online for credit course will count toward satisfying board requirements related to minimum instructional days, seat time policies, student attendance, and athletic and/or extracurricular obligations.

A student, with the principal’s prior approval, may enroll in an online course with assistance from the school e-learning advisor. The principal shall designate a certified staff member at the school to serve as e-learning advisor, who will be responsible for coordinating the enrollment of students in online courses, monitoring students’ progress in those courses, and supervising any required testing. In addition, the principal shall ensure that the e-learning advisor implements a plan for supporting credit recovery students throughout the semester.

The superintendent shall develop regulations consistent with State Board of Education requirements and this policy for students enrolling in online instruction.

B. REMOTE LEARNING

When warranted by exigent circumstances and where authorized by law, schools may conduct classes remotely for all or part of a school year. Board policies remain in effect during periods of remote learning, except that the board reserves the right to deviate from any policy when adherence is impossible or impractical under the circumstances and the deviation is not inconsistent with law. To the extent practicable or when required by law, affected employees, students, and parents or guardians will be notified of the change in advance.

Legal References: G.S. 115C-238.85; State Board of Education Policy CCRE-001

Cross References: Dual Enrollment (policy 3101)

Adopted: August 3, 2015

Revised: August 14, 2017, February 12, 2018 and January 13, 2020 (Legal references only);
August 12, 2020 (Legal references only);

The Watauga County Board of Education (the “board”) believes an effective testing and assessment program evaluates the progress of individual students and helps ensure educational goals and objectives are being met for every child. A testing program also assists in the continued refinement of the instructional program. In addition, data from tests and assessments provide measures of student learning that are useful as one of several considerations for evaluating educator effectiveness.

Every effort will be made to ensure that the testing program contributes to the learning process rather than detract from it. Efforts also will be made to use only culture-free or culture-fair tests in order to ensure that measurements are reasonably accurate.

A. ADMINISTRATION OF TESTS, SCREENINGS, AND OTHER ASSESSMENTS

The superintendent shall provide for the proper administration of all state-required tests, screenings, and other assessments and any state-required remedial instruction and/or retesting in accordance with all requirements established by law or the State Board of Education. The superintendent, in consultation with the school principals, shall determine how results from such measures will be used in determining students’ final grades, provided that the requirements described in Section B, below, and any other applicable state requirements are met.

The superintendent shall provide for the online administration of state-required tests to the extent required by the State Board of Education or the Department of Public Instruction, and otherwise as feasible within available resources. The superintendent shall keep the board informed of any resources or other measures needed to support online test administration.

Students may participate in field testing and other sample testing as designated by the State Board or the Department of Public Instruction.

The superintendent shall develop security and administration procedures for the state testing program and other assessments that are consistent with State Board of Education requirements and relevant law. The superintendent shall ensure that all relevant personnel are instructed in such procedures. All testing personnel, teachers, and school administrators are required to be familiar with and adhere to all applicable testing manuals, handbooks, and guides, including the Testing Code of Ethics, for state and locally-required tests. Failure to follow procedures may result in disciplinary sanctions, including termination or revocation of administrative and/or teaching licenses.

B. HIGH SCHOOL ~~FINAL EXAMS AND~~ END-OF-COURSE TESTING

High school students must take all end-of-course (EOC) tests, ~~NC Final Exams~~, and Career and Technical Education (CTE) State Assessments (~~CTE Post Assessments~~) required by the State Board of Education. For all students, including English Learner students in their

first year in a U.S. school and students following the Occupational Course of Study Pathway, the results of EOC tests, ~~NC Final Exams~~, and CTE ~~Post-State Assessments~~ will count as 25% percent of a student's final grade in each high school course for which there is an EOC test, ~~NC Final Exam~~, or CTE ~~Post-State Assessment~~. However, the results of such assessments will not factor into a student's final grade in a course during the initial implementation year of a new assessment for that course where scores are not immediately available due to standard setting. Further, ~~CTE students who earn a credential that is approved under Department of Public Instruction guidelines as evidence of technical skill attainment will not be required to take the CTE Post-Assessment in the course.~~

C. MINIMIZING TIME SPENT TESTING

The superintendent or designee shall ensure that the time students spend taking standardized state and local tests and the frequency of field testing at a particular school are minimized. Specifically, the superintendent shall ensure the following.

1. Schools will devote no more than two days of instructional time per year to the taking of practice tests that do not have the primary purpose of assessing current student learning.
2. Students will not be subject to field tests or national tests during the two-week period preceding their school's administration of end-of-grade tests, end-of-course tests, or regularly scheduled final exams.
3. No school will participate in more than two field tests at any one grade level during a school year.
4. All annual assessments of student achievement adopted by the State Board of Education pursuant to G.S. 115C-174.11(c)(1) -or other applicable law and all final exams for courses will be administered within the final ten instructional days of the school year for year-long courses and within the final five instructional days of the semester for semester courses. Exceptions will be permitted on an individual basis to accommodate a student's individualized education program or Section 504 plan and for the administration of final exams for courses with national or international curricula required to be held at designated times; for make-up testing; and as otherwise permitted by the Department of Public Instruction.
5. A report of local standardized testing is provided to the board for review in even-numbered years and, if required, a plan for reducing the time spent on such testing is subsequently prepared and submitted to the State Board of Education in compliance with state law.

Legal References: The Family Educational Rights and Privacy Act, 20 U.S.C. 1232g, -h; 34 C.F.R. pt. 99; G.S. 115C, art. 10A; 115C-47, -83.5, -83.6, -174.11, -174.12, -174.13, -174.15, -174.22, -174.25, -276, -288, -307, -402.5; S.L. 2019-212, Sec. 1; State Board of Education Policy series TEST and GRAD; EVAL-006; EVAL-025 through -031

Cross References: Professional and Staff Development (policy 7800), Goals and Objectives of the Educational Program (policy 3000), Student Promotion and Accountability (policy 3420), Student Records (policy 4700), Public Records – Retention, Release, and Disposition (policy 5070/7350)

Other Resources: *Testing Security: Protocol and Procedures for School Personnel* (NCDPI), available at

https://files.nc.gov/dpi/documents/files/testing_security18.pdf <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/testing-policy-and-operations/testing-security>; *North Carolina Test Coordinators' Policies and Procedures Handbook*, available at <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/testing-policy-and-operations>

Adopted: August 3, 2015

Replaces: Board policy 4.01.60, Student Assessment and policy 4.03.35, Accountability Standards (in part)

Revised: June 13, 2016; July 10, 2017; March 15, 2018 (Legal references only); February 11, 2019; September 14, 2020;

The Watauga County Board of Education (the “board”) recognizes the importance of setting rigorous graduation requirements to help ensure that students are receiving an education that will prepare them to be career and college ready and productive members of society.

In order to graduate from high school, students must meet the following requirements:

1. successful completion of all course unit requirements as described in Section A; and
2. successful completion of cardiopulmonary resuscitation instruction and pass a skills test.; and
3. successful completion of all other requirements mandated by the board, as provided in this policy.

The principal shall ensure that students and parents are aware of all graduation requirements. Guidance program staff shall assist students in selecting their high school courses to ensure that students are taking all of the required units and selecting electives consistent with their post-graduation plans. For students who have transferred to the school system during high school or who, for other reasons, have completed course work outside of the school system, the principal shall determine what course work will be applied as credit toward graduation. The principal shall consider the requirements of the Interstate Compact on Educational Opportunity for Military Children (G.S. 115C-407.5) and the requirements of subsection C.3 of this policy in determining the graduation requirements for children of military families.

A. COURSE UNITS REQUIRED

All students must fulfill the course unit requirements of the Future-Ready Core Course of Study, unless they are approved for the Future-Ready Occupational Course of Study. The table in subsection A.1 below lists the course unit requirements for the Future-Ready Core Course of Study applicable to students who entered ninth grade for the first time during the 2013-14 school year or thereafter. Students who entered the ninth grade for the first time before the 2013-14 school year should consult their school counselor to determine applicable course unit requirements for graduation.

In accordance with policy 3101, Dual Enrollment, and State Board of Education requirements, students may earn high school credit for college courses completed. In addition, students may earn credit for certain high school courses in the Future-Ready Core Course of Study completed while in middle school, as authorized by the State Board of Education. Students also have the opportunity to meet course unit requirements without completing the regular period of classroom instruction by demonstrating mastery of the course material in accordance with policy 3420, Student Promotion and Accountability, and State Board of Education requirements. Watauga High School students may earn one or two units of credit upon successful completion of a course, depending on how the course

is offered.

All awards of high school course credit must be consistent with State Board of Education requirements. Any inconsistency between board policy and State Board graduation requirements will be resolved by following the State Board requirements. While the board endeavors to keep its policy up to date with current State Board of Education graduation requirements, students should verify current requirements with their guidance counselors when planning course schedules or making other decisions based on graduation requirements. Watauga High School students may graduate and receive a high school diploma when a combination of the following state and local requirements are met:

1. Future-Ready Core Course of Study Credits Required for Students Entering Ninth Grade for the First Time in 2013-2014 and Thereafter

Courses Required*	State Requirements/ Local Requirements
English	4 sequential (English I, II, III, and IV)
Mathematics	4 (NC Math 1, 2, and 3 and a fourth math course aligned with the student's post-high school plans.)** (A principal may exempt a student from this math sequence. Exempt students will be required to pass NC Math 1 and 2 and two other application-based math courses or selected CTE courses, as identified on the NC DPI math options chart.)***
Science	3 (a physical science course, Biology, and earth/environmental science)
Social Studies	4 (including American History: Founding Principles, Civics and Economics; American History Parts I and II; and World History)****
Health/P.E.	1 beginning for the Class of 2025/ 2- one in Health; one in P.E. for Class of 2021-Class of 2024
Electives	6 (2 electives must be any combination of Career and Technical Education, Arts Education, or World Language; 4 must be from one of the following: Career and Technical Education, J.R.O.T.C., Arts Education, or any other subject area or cross-disciplinary course. A four-course concentration is recommended.)*****
Total Credits	22***** beginning with the Class of 2025 23 for Class of 2021- Class of 2024

* Certain International Baccalaureate (IB), Advanced Placement (AP), and Cambridge International Examination (CIE) courses will satisfy specific graduation requirements. See SBE Policy GRAD-008.

** Students entering ninth grade for the first time prior to the 2014-15 school year have alternate math course options. See SBE Policy GRAD-004.

*** Students seeking to complete minimum course requirements for UNC universities must complete four mathematics courses, including a fourth math course with Math 3 as a prerequisite. The math options chart is available at <http://maccss.ncdpi.wikispaces.net/file/view/Math%20Options%20Chart%209.5.2014.pdf/522504358/Math%20Options%20Chart%209.5.2014.pdf>

**** American History: Founding Principles, Civics and Economics must follow the North

Carolina Standard Course of Study (NCSCOS) in its entirety and may not be satisfied by an AP/IB/CIE course, dual enrollment, or any other course that does not fully address the NCSCOS. See SBE Policy GRAD-004.

***** Students seeking to complete minimum course requirements for UNC universities must complete two credits of a single world language.

***** Students may earn course credit for the successful completion of courses through a university, community college, or distance learning. (See Watauga County Board of Education Policy 3101: Dual Enrollment and Policy 3102: Online Instruction)

2. Future-Ready Occupational Course of Study Credits Required (only available to certain students with disabilities who have an IEP)

Courses Required	State Requirements/ Local Requirements
English	4 (including English I, II, III, and IV)
Mathematics	3 (including Introduction to Math, NC Math I, and Financial Management)
Science	2 (including Applied Science and Biology)
Social Studies	2 (including American History: Founding Principles, Civics and Economics; and American History I or American History II)
Health/P.E.	1 beginning for the Class of 2025/ 2- one in Health; one in P.E. for Class of 2021-Class of 2024
Career/Technical	4 (Career/Technical Education electives)
Occupational Preparation	6 (including Occupational Preparation I, II, III, and IV, which require 150 hours of school-based training, 225 hours of community-based training, and 225 hours of paid employment*)
Electives	0
Other Requirements	<ul style="list-style-type: none"> • Completion of IEP objectives • Career Portfolio
Total Credits	22** beginning with the Class of 2025 23 for Class of 2021- Class of 2024

* Paid employment is the expectation; however, when paid employment is not available, 225 hours of unpaid vocational training, unpaid internship experience, paid employment at community rehabilitation facilities, and volunteer and/or community service hours may substitute for 225 hours of paid employment.

** Students may earn course credit for the successful completion of courses through a university, community college, or distance learning. (See Watauga County Board of Education Policy 3101: Dual Enrollment and Policy 3102: Online Instruction)

B. HIGH SCHOOL FINAL EXAMS AND END-OF-COURSE TESTING

High school students must take all end-of-course (EOC) tests and Career and Technical Education (CTE) State Assessments (~~CTE Post Assessments~~) required by the State Board of Education and pursuant to policy 3410, Testing and Assessment Program. Students shall attain passing scores on exit standards adopted by the North Carolina State Board of

Education and administered by Watauga County Schools.

C. SPECIAL CIRCUMSTANCES

The board adopts the following policies with regard to graduation.

1. Honor Graduates

Honor graduates may be designated by principals on the basis of criteria established by the superintendent. Recognition of honor graduates may be included in graduation programs.

2. Students with Disabilities

Graduation requirements must be applied to students with disabilities to the extent required by state and federal law and State Board policy.

3. Children of Military Families

In order to facilitate the on-time graduation of children of military families, the board adopts the following policy provisions for students to whom the Interstate Compact on Educational Opportunity for Military Children applies.

a. Waiver Requirements

Specific course work required for graduation will be waived if similar course work has been satisfactorily completed in another school system. If a waiver is not granted, school administrators shall provide the student with reasonable justification for the denial. If a waiver is not granted to a student who would qualify to graduate from the sending school, the superintendent or designee shall provide the student with an alternative means of acquiring the required course work so that the student may graduate on time.

b. Testing Requirements for Graduation

The superintendent shall accept the following in lieu of any local testing requirements for graduation: (1) the end-of-course exams required for graduation from the sending state; (2) national norm-referenced achievement tests; or (3) alternative testing. If these alternatives are not feasible for a student who has transferred in his or her senior year, subsection c below will apply.

c. Transfers During Senior Year

If a child of a military family who has transferred at the beginning of or during his or her senior year is ineligible to graduate from the school system

after all of the alternatives listed above have been considered and the student meets the graduation requirements at his or her sending school, then school officials from the school system shall collaborate with the sending school system to ensure that the student will receive a diploma from the sending board of education.

4. Early Graduation

Graduation prior to that of one's class may be permitted on the basis of criteria approved by the board upon recommendation by the superintendent.

5. Graduation Certificates, Transcripts, and Participation

Graduation certificates will be awarded to eligible students in accordance with the standards set forth in State Board policy.

Transcripts may be issued to all students receiving a diploma or certificate. The transcript shall provide all information required by State Board of Education policy GRAD-009 and/or other State Board policies as appropriate.

Participation in graduation and baccalaureate ceremonies is optional. Students who have completed all graduation requirements, have paid all fees, and have the approved graduation attire and diploma may participate in graduation exercises.

Exceptional Children who have satisfactorily completed the course of study prescribed in their Individual Education Plans are eligible to participate in graduation exercises.

6. Diploma Endorsements

Students have the opportunity to earn one or more of the following diploma endorsements identifying a particular area of focused study: (1) Career Endorsement, (2) College Endorsement (two options), (3) North Carolina Academic Scholars Endorsement, and/or (4) a Global Languages Endorsement. No endorsement is required to receive a diploma.

7. Grade Replacement

Students are permitted to repeat a course for credit when they have failed a course. Students are permitted to repeat a passed course for grade replacement. The repeated course must be a seated class taken during the normal school day and must be taken within one year of initial completion of the course in question.

Legal References: G.S. 115C-12(40), 47, -81.25(c)(10)(c), -81.45(d)(1), -174.11, -276, -288, -407.5; GS 116-11(10a); State Board of Education Policies CCRE-001, GRAD-004, GRAD-007, GRAD-008, GRAD-009, GRAD-010, TEST-003

Cross References: Goals and Objectives of the Educational Program (policy 3000), Dual Enrollment (policy 3101), Online Instruction (policy 3102), Testing and Assessment Program (policy 3410), Student Promotion and Accountability (policy 3420), Citizenship and Character Education (policy 3530), Children of Military Families (policy 4050)

Adopted: September 14, 2015

Revised: November 9, 2015; October 10, 2016; August 14, 2017; June 11, 2018; September 10, 2018; October 5, 2020;

Replaces: Policy 4.04.50, Exit Documents at Graduation; policy 4.04.70, Graduation Requirements; policy 4.03.35 Accountability Standards (in part)

EXTRACURRICULAR ACTIVITIES AND STUDENT ORGANIZATIONS

Policy Code:

3620

The Watauga County Board of Education (the “board”) recognizes the value of interscholastic athletics and extracurricular activities in promoting leadership and team skills, practicing democratic principles, and encouraging the lifelong learning process. Students are encouraged to participate in opportunities available at the school, including interscholastic athletics and student organizations. All activities are open to all students attending that school unless a restriction is justified and has been approved by the principal. The principal shall ensure that students and parents are notified of the various opportunities for participation in extracurricular activities and shall establish rules, as necessary, to govern such activities.

A. REQUIREMENTS FOR PARTICIPATION IN EXTRACURRICULAR ACTIVITIES

Participation in extracurricular activities, including student organizations and interscholastic athletics, is a privilege, not a right, and may be reserved for students in good academic standing who meet behavior standards established by the board and the school.

Participation in extracurricular activities may be restricted if a student (1) is not performing at grade level as provided in policy 3400, Evaluation of Student Progress; (2) has exceeded the number of absences allowed by policy 4400, Attendance; (3) has violated the student conduct standards found in the 4300 series of policies; or (4) has violated school rules for conduct. School administrators choosing to exercise this authority to restrict participation shall provide this policy and any additional rules developed by the superintendent or the principal to all parents, guardians, and students.

~~The grievance procedure provided in policy 4010, Student and Parent Grievance Procedure, may be utilized by parents or students who believe that a student has been aggrieved by a decision made pursuant to this policy.~~

B. ADDITIONAL RULES FOR SPECIFIC ACTIVITIES

1. Interscholastic Athletics

In addition to meeting the general requirements listed above, to be eligible for interscholastic athletics participation, students must have been in daily attendance 85 percent of the previous semester and must meet all applicable eligibility standards of the North Carolina High School Athletic Association, the North Carolina Department of Public Instruction, and any locally established requirements for interscholastic athletics participation.

Students in the sixth grade are eligible to participate in all interscholastic athletics except football.

A student participating in high school interscholastic athletics may participate only on the team consistent with the gender on the student’s birth certificate unless

otherwise permitted under North Carolina High School Athletic Association rules and regulations.

2. Student-Initiated, Noncurriculum-Related Student Groups at the Secondary Level

Student-initiated, noncurriculum-related, secondary school student groups will be permitted to conduct voluntary meetings on school grounds during noninstructional time, regardless of the size of the group or the religious, political, philosophical, or other content of the speech at the meetings, provided that the meetings do not materially and substantially interfere with the orderly conduct of the educational activities of the school. The principal shall establish viewpoint neutral rules governing such meetings, including restrictions on when and where meetings may occur.

School employees may not promote, lead, or participate in student-initiated meetings but may be present at meetings to maintain order and discipline, to protect the well-being of the students and faculty, and to assure that attendance of students at the meetings is voluntary. School employees may not influence the form or content of any prayer or other religious activity or require any person to participate in prayer or other religious activity. In addition, non-school persons may not direct, conduct, control, or regularly attend the activities of the groups.

No public funds will be expended on behalf of the student-initiated, noncurriculum-related student groups except for the incidental cost of providing space for the group meetings.

Student-initiated, noncurriculum-related groups will have the same access to communication channels for publicizing their meetings as is allowed to all other noncurriculum-related student groups. However, school officials may indicate in such communications that the meetings are not sponsored by the school.

For purposes of this section, a noncurriculum-related student group is one that is not directly related to the curriculum. A student group will be considered curriculum-related only if (1) the group's subject matter is taught in a regularly offered course or relates to the curriculum as a whole; (2) participation in the group is required as part of a course; or (3) participation in the group results in course credit.

C. SPECIAL CIRCUMSTANCES

1. Students with Disabilities

Students with disabilities must be accorded the legal rights required by federal and state law.

2. Transitioning Military Students

School administrators shall facilitate the inclusion and participation of transitioning military children in extracurricular activities, to the extent they are otherwise qualified, by:

- a. providing information about extracurricular activities to transitioning military children; and
- b. waiving application deadlines.

3. Athletic Participation by Home School Students

Home school students who are dually enrolled in accordance with the school system's enrollment and assignment policies and procedures are eligible to participate in high school interscholastic athletics if they comply with all of the following.

- a. The student must present a home school card from the Division of Non-Public Education for the previous and current years, as well as a transcript, attendance record, and record immunizations.
- b. The student must submit proof that the student has been enrolled in a registered home school for 365 days prior to participation in athletics.
- c. Prior to the first date of practice, the student must provide the results of a nationally standardized achievement test, taken within the last year, that indicates the student was on grade level at the time the test was taken.
- d. The student must participate in a class schedule that is at least one half of the assigned school's instructional day. At least one class must be taken on campus each semester.
- e. The student must pass all classes in which the student is enrolled at the assigned school in order to maintain athletic eligibility.
- f. Once dually enrolled and deemed eligible to participate in athletics, the student must maintain continuous dual enrollment. Failure to maintain continuous dual enrollment would render the student ineligible for athletic participation for 365 days.
- g. The student must notify the principal of the assigned school in writing of the student's intent to try out for an athletic team at least 10 days prior to the first practice date of each sport season in which the student wishes to participate. Failure to comply with this requirement renders the student ineligible for that sport season.

- h. The student must comply with all other applicable North Carolina High School Athletic Association rules and regulations regarding eligibility for athletic participation.

A dually enrolled student who transitions to full enrollment within the school system will then be governed by North Carolina High School Athletic Association rules and regulations regarding fully enrolled students.

D. APPEALS PROCESS

The grievance procedure provided in policy 4010, Student and Parent Grievance Procedure, may be utilized by parents or students who believe that a student has been aggrieved by a decision made pursuant to this policy.

Legal References: Americans with Disabilities Act, 42 U.S.C. 12132, 28 C.F.R. pt. 35; Equal Access Act, 20 U.S.C. 4071-4074; Individuals with Disabilities Education Act, 20 U.S.C. 1400 *et seq.*, 34 C.F.R. pt. 300; Rehabilitation Act of 1973, 29 U.S.C. 705(20), 794, 34 C.F.R. pt. 104; G.S. 115C art. 9, 115C-47(4), -390.2, -407.5; State Board of Education Policy ATHL-001; *Policies Governing Services for Children with Disabilities*, State Board of Education Policy EXCP-000; State Board of Education Policy HRS-D-001; N.C. High School Athletic Association Handbook; Middle/Junior High School Athletic Manual (NCDPI), available at <https://sites.google.com/dpi.nc.gov/nchealthyschools/athletics>

Cross References: Parental Involvement (policy 4002), Student and Parent Grievance Procedure (policy 4010), Evaluation of Student Progress (policy 3400), Student Promotion and Accountability (policy 3420), School Improvement Plan (policy 3430), Children of Military Families (policy 4050), Domicile or Residence Requirements (policy 4120), Homeless Students (policy 4125), School Assignment (policy 4150), North Carolina Address Confidentiality Program (policy 4250/5075/7316), Student Clubs (4060), Student Behavior Policies (4300 series), Attendance (policy 4400), Community Use of Facilities (policy 5030)

Adopted: March 21, 2016

Revised: June 13, 2016; September 11, 2017; November 9, 2020;

STUDENT AND PARENT GRIEVANCE PROCEDURE

Policy Code:

4010

A. OPTIONS FOR RESOLVING COMPLAINTS

The Watauga County Board of Education (the “board”) strives to resolve concerns and complaints of students and parents whenever possible. To this end, the board has provided opportunities for students and parents to express their concerns through processes established in board policies. Policy 5060, Responding to Complaints, identifies these different processes, including a mechanism for resolving complaints in an informal manner.

While the board encourages resolutions of complaints through informal means, it recognizes that, at times, a formal process may be necessary for certain types of complaints or if the informal process did not produce satisfactory results. This policy provides a complaint procedure that may be used as described below.

Any parent or student who has questions about the options for proceeding with a complaint or concern may contact the principal or superintendent for further information and copies of all applicable board policies.

B. DEFINITIONS

1. Days

Days are working days, exclusive of Saturdays, Sundays, vacation days, or holidays, as set forth in the school calendar. In counting days, the first day will be the first full working day following the receipt of the grievance. After May 1, time limits will consist of all weekdays (Monday – Friday) so that the matter may be resolved before the close of the school term or as soon thereafter as possible.

2. Final Administrative Decision

A final administrative decision is a decision of a school employee from which no further appeal to a school administrator is available.

3. Grievance

A grievance is a formal complaint regarding specific decisions made by school personnel that alleges that such decisions have adversely affected the person making the complaint. A grievance includes, but is not limited to, circumstances such as when a student or parent believes that board policy or law has been misapplied, misinterpreted, or violated. The term “grievance” does not include any matter for which the method of review is prescribed by law, for which there is a more specific board policy providing a process for addressing the concern, or upon

which the board is without authority to act. ~~Claims of discrimination, harassment or bullying must be processed under policy 4015/7225, Discrimination, Harassment and Bullying Complaint Procedure.~~

4. Grievant

The grievant is the parent, student or group of parents or students submitting the grievance.

5. Parent

All references to parent include a student's parent, legal guardian, legal custodian, or another caregiver adult authorized to enroll a student under policy 4120, Domicile or Residence Requirements.

5. ~~Official~~

~~The official is the school system employee hearing and responding to the grievant.~~

C. TIMELINESS OF PROCESS

The number of days indicated at each step of the grievance process should be considered a maximum, and every effort should be made to expedite the process.

Failure by ~~the a school system~~ official at any step to communicate a decision within the specified time limit will permit the grievant to appeal the grievance to the next step unless the official has notified the grievant of the delay and the reason for the delay, such as the complexity of the investigation or report. The official shall make reasonable efforts to keep the grievant apprised of progress being made during any period of delay. Delays that interfere with the exercise of the grievant's legal rights are not permitted.

Failure by the grievant at any step of the process to appeal a grievance to the next step within the specified time limit will be considered acceptance of the decision at the current step, unless the grievant has notified the appropriate school system official of a delay and the reason for the delay and the official has consented in writing to the delay.

D. GENERAL REQUIREMENTS

1. No reprisals of any kind will be taken by the board or by an employee of the school system against any grievant or other student or employee because of his or her participation in a grievance filed and decided pursuant to this policy.
2. All meetings and hearings conducted pursuant to this policy will be private.
3. The board and school system officials will consider requests to hear grievances from a group of grievants, but the board and officials have the discretion to hear

and respond to grievants individually.

4. The grievant may have a representative, including an attorney, at any stage of the grievance. However, if the grievant intends to be represented by legal counsel, he or she must notify the appropriate school official in advance so that school personnel also will have the opportunity to be represented by legal counsel. At any meeting or hearing during the grievance process, a student grievant may be accompanied by a parent as well as a representative.

E. PROCESS FOR GRIEVANCE

1. Filing a Grievance

- a. Whenever a student or parent ~~or guardian~~ believes that he or she has been adversely affected by a decision of a school employee, the student or parent ~~or guardian~~ may file a grievance as provided in this policy.
- b. A grievance must be filed as soon as possible but no later than 30 days after disclosure or discovery of the facts giving rise to the grievance. For a grievance submitted after the 30 day period that claims a violation, misapplication or misinterpretation of state or federal law, the superintendent or designee shall determine whether the grievance will be investigated after considering factors such as the reason for the delay; the extent of the delay; the effect of the delay on the ability of the school system to investigate and respond to the complaint; and whether the investigation of the complaint is necessary to meet any legal obligations. However, ~~students, and parents and guardians~~ should recognize that delays in filing a grievance may significantly impair the ability of the school system to investigate and respond effectively to such complaints.
- c. A student or parent ~~or guardian~~ who has a grievance must provide the following information in writing to the principal: (1) the name of the school system employee or other individual whose decision or action is at issue; (2) the specific decision(s) or action(s) at issue; (3) any board policy, state or federal law, state or federal regulation, or State Board of Education policy or procedure that the parent ~~or guardian~~ or student believes has been misapplied, misinterpreted or violated; and (4) the specific resolution desired. If there is not a specific decision or action at issue and no concern that state or federal law has been misapplied, misinterpreted or violated, then the procedure established in policy 5060 is appropriate, and the principal shall address the concern following that policy.
- d. Even if the principal is the employee whose decision or action is at issue, the student or parent must submit the grievance first to the principal in order for the principal to address the issue within the formal process. If, however, the grievance claims that a state or federal law has been misapplied,

misinterpreted or violated, the student or parent may submit the grievance directly to the superintendent or designee.

- e. If a student or parent wants to initiate a formal grievance regarding a decision by the superintendent that directly and specifically affects the student or parent, the general process described in this policy will be used, except that the grievance will be submitted to the human resources director, who shall forward the grievance to the board chairperson.

2. Investigation

- a. The principal shall schedule and hold a meeting with the ~~student and/or parent grievant or guardian~~ within five school days after the grievance has been filed with the principal. ~~The student may be accompanied by a parent, legal guardian or other person who is in a position of loco parentis to the student.~~
- b. The principal shall conduct any investigation of the facts necessary before rendering a decision.

3. Response by Principal

- a. The principal shall provide a written response to the ~~written~~ grievance within 10 days of the meeting with the grievant. The response will include the principal's decision regarding resolution of the grievance and the basis for the decision. In responding, the principal may not disclose information about other students or employees that is considered confidential by law.
- b. A copy of the grievance and the principal's response will be filed with the superintendent.

4. Response by Superintendent

- a. If the grievant is dissatisfied with the principal's decision, the grievant may appeal the decision to the superintendent. The appeal must be made in writing within five days of receiving the principal's decision.
- b. The superintendent may review the written documents and respond or the superintendent may schedule and hold a conference with the grievant, principal and any other individuals the superintendent determines to be appropriate within five school days after receiving the appeal. ~~The student may be accompanied by a parent, legal guardian or other person who is in a position of loco parentis to the student.~~
- c. The superintendent shall provide a written response within 10 days after receiving the appeal. In responding, the superintendent may not disclose

information about other students or employees that is considered confidential by law.

5. Appeal to the Board

If the grievant has alleged a violation of a specified federal or state law, federal or state regulation, State Board of Education policy or procedure, or local board of education policy or procedure, the grievant will have the right to appeal a final administrative decision to the board of education (see subsection E.5.a, Mandatory Appeals, below). If a grievant has not alleged such specific violations, he or she may request a board hearing, which the board may grant at its discretion (see subsection E.5.b, Discretionary Appeals, below).

a. Mandatory Appeals

- 1) If the grievant is dissatisfied with the superintendent's response to his or her grievance and has alleged a violation of a specified federal or state law, federal or state regulation, State Board of Education policy or procedure, or local board of education policy or procedure, the grievant may appeal the decision to the board within five days of receiving the superintendent's response.
- 2) A hearing will be conducted pursuant to the policy for Hearings Before the Board.
- 3) The board will provide a final written decision within 30 days of receiving the appeal unless further investigation is necessary or the hearing necessitates that more time be taken to respond.

b. Discretionary Appeals

- 1) If the grievant is dissatisfied with the superintendent's response to his or her grievance but has *not* alleged a violation of a specified federal or state law, federal or state regulation, State Board of Education policy or procedure, or local board of education policy or procedure, then within five days of receiving the superintendent's response, the grievant may submit to the superintendent a written request for a hearing before the board of education.
- 2) If the full board will be meeting within two weeks of the request for a hearing, the board will decide at that time whether to grant a hearing. Otherwise, the board chairperson will appoint a three-person panel to review the request and determine whether to (1) deny the appeal; (2) review the superintendent's decision on the written record only; or (3) grant a hearing. The panel will report the decision to the board. The board may modify the decision of the

panel upon majority vote at a board meeting.

- 3) If the board denies the appeal, the decision of the superintendent will be final and the grievant will be notified within five days of the board's decision.
- 4) If the board decides to grant a hearing, the hearing will be conducted pursuant to the policy for Hearings Before the Board.
- 5) The board will provide a final written decision within 30 days of the decision to grant an appeal, unless further investigation is necessary or the hearing necessitates that more time be taken to respond.

F. NOTICE

The superintendent or designee is responsible for providing effective notice to students, parents and school system employees of the procedures for reporting and investigating grievances.

G. RECORDS

Appropriate records shall be maintained in accordance with state and federal law.

Legal References: G.S. 115C-45(c); 126-16; 150B-43 *et seq.*

Cross References: ~~Prohibition Against Discrimination, Harassment and Bullying (policy 4021/7230), Discrimination, Harassment and Bullying Complaint Procedure (policy 4015/7225),~~ Responding to Complaints (policy 5060), Hearings Before the Board (policy 1600), Domicile or Residence Requirements (policy 4120), Student Behavior Policies (4300 series)

Adopted: April 13, 2015

Revised:

The Watauga County Board of Education (the “board”) will hold student fees to a minimum. No fee will be charged for required courses or activities. In addition, to the extent funds are made available for this purpose, no registration or exam fees will be charged for Advanced Placement courses, International Baccalaureate Diploma Program courses, or Cambridge Advanced International Certificate of Education courses, including AS-Level or A-Level courses.

Each principal is required to submit a list of any fees to the superintendent prior to the August board meeting. The superintendent shall adopt procedures providing that student fees, including those for graduation, the school yearbook or supplies for elective classes, are consistent among the different levels and schools. The board must approve all fees. The superintendent shall ensure that the schedule of fees, charges, and solicitations approved by the board is published on the school system’s website by October 15 of each school year and, if the schedule is subsequently revised, within 30 days following the revision~~submit the schedule of approved fees and charges to the superintendent of public instruction.~~

Any fees imposed will be waived or reduced for students who demonstrate economic hardship. The superintendent shall establish procedures to review requests for fee waivers or reductions.

Each principal shall ~~publish or post the schedule of fees and~~ notify students and parents of the availability of and the process for requesting a fee waiver, or reduction as provided in policy 4002, Parental Involvement.

Legal References: N.C. Const. art. IX, § 2(1); G.S. 115C-47(6), -174.26(a), -216(g), -384

Cross References: Parental Involvement (policy 4002)

Adopted: November 10, 2014

Revised: June 11, 2018;

PUBLIC RECORDS – RETENTION, RELEASE, AND DISPOSITION

Policy Code: **5070/7350**

The Watauga County Board of Education (the “board”) is committed to providing access to public records and public information. All employees shall comply with the public records law and this policy.

A. PUBLIC RECORD DEFINED

Any record, in any form, that is made or received by the board or its employees in connection with the transaction of public business is a public record that must be made available to the public, unless such record is protected from disclosure by federal or state law or is otherwise exempted from the public records law, G.S. 132-1 through 132-9. (See policy 5071/7351, Electronically Stored Information Retention, for specific information regarding public records in electronic form.)

Though the school improvement plan is a public record, the school safety components of the plan are not public records subject to public records law. Schematic diagrams, as described in G.S. 115C-105.53 and -105.54, and emergency response information, as described in G.S. 115C-47(40) and 105.54, are also not considered public records subject to public records law.

The official records of students are not public records subject to inspection and examination. (For additional information regarding the release of information about students, see policy 4700, Student Records.) Further, any written material containing the identifiable scores of individual students on any test taken pursuant to the state testing program described in Chapter 115C, Article 10A of the North Carolina General Statutes is not a public record. Any test that is developed, adopted, or provided as part of the state testing program is not a public record until the State Board of Education designates that the test is released.

Any report received from the Teachers’ and State Employees’ Retirement System pursuant to G.S. 135-8(f)(2)(f) is not a public record and will be treated as confidential.

Information in school system employee personnel files is protected from disclosure in accordance with G.S. 115C-319, except that the following employee information is public record.

1. Name.
2. Age.
3. The date of original employment or appointment.

4. The terms of any past or current contract by which the employee is employed, whether written or oral, to the extent that the board has the written contract or a record of the oral contract in its possession.
5. Current position.
6. Title.
7. Current salary (includes pay, benefits, incentives, bonuses, deferred compensation, and all other forms of compensation paid to the employee).
8. The date and amount of each increase or decrease in salary with the board.
9. The date and type of each promotion, demotion, transfer, suspension, separation, or other change in position classification with the board.
10. The date and general description of the reasons for each promotion with the board.
11. The date and type of each dismissal, suspension, or demotion for disciplinary reasons taken by the board. If the disciplinary action was a dismissal, a copy of the written notice of the final decision of the board setting forth the specific acts or omissions that are the basis of the dismissal.
12. The office or station to which the employee is currently assigned.

The name of a participant in the North Carolina Address Confidentiality Program is not a public record and must be redacted from any records released. As necessary, school personnel may combine public and confidential records to meet the business needs of the system. However, if a record contains confidential information as well as public information, school officials must provide the requested public record with the confidential information removed or redacted.

B. DESIGNATION OF RECORDS OFFICER

The superintendent shall designate a records officer or otherwise ensure that the duties of a records officer are met.

1. Duties of the Records Officer

The duties of the records officer include the following:

- a. determining whether records are public or confidential by law, with assistance from the local board attorney as necessary;
- b. determining the most cost-effective means of storing and retrieving public records that include confidential information;

- c. providing training, consultation, and guidelines to school officials who respond to or are otherwise involved in public records requests;
- d. determining the actual cost of providing copies of public records in various forms, such as paper or electronic media, in which the school system is capable of providing the records;
- e. determining the cost of a request for copies of public records when a special service charge is applicable or when the school system is voluntarily creating or compiling a record as a service to the requester; and
- f. reviewing appeals of any denial of a request for public records.

2. Other Duties

A designated electronic records officer, or other employee(s) as determined by the superintendent shall review all electronic data-processing systems created by the school system or being considered for acquisition through lease, purchase, or other means, to ensure they are designed and maintained in a manner that:

- a. will not impede the school system's ability to permit public inspection and examination of public records; and
- b. provides a means of obtaining copies of such records.

C. REQUESTS FOR PUBLIC RECORDS

All requests for examining or obtaining copies of public records should be in writing or recorded by school system personnel. This policy, administrative guidelines, information on the actual cost of producing public records, information on how to reach the records officer, information about how to appeal a denial of a public records request, and information regarding any computer database indexes must be made available to individuals requesting public records.

Public records must be released in accordance with the law. Any denial of a public records request must be made in writing and must include the basis for the denial. The superintendent or designee may issue additional guidelines consistent with this policy to further clarify the process for requesting public records.

D. FEES FOR COPIES OF PUBLIC RECORDS

Persons requesting copies of public records will be charged any applicable fees as determined by the records officer (see subsections B.1.d and B.1.e above). The school system shall not charge any fees for separating confidential information that is commingled with public records.

E. ELECTRONIC MAIL LISTS

A school employee may be authorized by the superintendent or designee to maintain an electronic mail list of individual subscribers. Such a list may be used only: (1) for the purpose for which the subscribers subscribed to it; (2) to notify subscribers of an emergency to public health or public safety; or (3) in the event of deletion of the list, to notify subscribers of the existence of any similar lists. Although such electronic mail lists of individual subscribers shall be available for public inspection in either printed or electronic format to the extent permitted by law, school officials shall not provide anyone with copies of such lists. Release for public inspection of any subscriber list must be consistent with the Family Education Rights and Privacy Act (FERPA) if the list contains personally identifiable information from student education records. See policy 4700, Student Records. School officials shall redact any and all personally identifiable information in these subscriber lists before making them available for public inspection.

F. DESTRUCTION OF PUBLIC RECORDS

To the extent required by law, school personnel shall maintain public records in accordance with the applicable records retention and disposition schedule(s) issued by the North Carolina Department of Natural and Cultural Resources. The superintendent may establish regulations for the destruction of records in accordance with the approved schedules.

Legal References: Family Educational Rights and Privacy Act, 20 U.S.C. 1232g; G.S. 14-113.8(6); 115C-47(40), -105.27(a2), -105.53, -105.54, -109.3, -174.13, -319 to -321, -402; 132-1 to -9; 135-8(f)(2)(f); *Records Retention and Disposition Schedule for Local Education Agencies*, N.C. Department of Natural and Cultural Resources (1999), available at <https://archives.ncdcr.gov/government/retention-schedules/local-government-schedules#localschedules>; *General Records Schedule for Local Government Agencies*, N.C. Department of Natural and Cultural Resources (2019), available at <https://archives.ncdcr.gov/documents/general-records-schedule-local-government-agencies>

Cross References: Use of Personal Technology to Conduct School Business (policy 3228/7323), North Carolina Address Confidentiality Program (policy 4250/5075/7316), Student Records (policy 4700), Confidentiality of Personal Identifying Information (policy 4705/7825), News Media Relations (policy 5040), Electronically Stored Information Retention (policy 5071/7351), Personnel Files (policy 7820)

Adopted: June 8, 2015

Revised: January 28, 2016; September 10, 2018; February 10, 2020;

CODE OF ETHICS FOR SCHOOL BOARD MEMBERS

Policy Code:

1320

The Watauga County Board of Education (the “board”) recognizes that, collectively and individually, all members of the board must adhere to a code of ethics as required by G.S. 160A-86 and G.S. 115C-47(57).

A. BOARD MEMBER ETHICAL REQUIREMENTS

Members of the board shall strive to improve public education and to that end the following standards will guide each board member in the performance of his or her official duties:

1. the need to obey all applicable state and federal laws regarding official actions taken as a board member;
2. the need to uphold the integrity and independence of the board member’s office;
3. the need to avoid impropriety in the exercise of the board’s and board member’s official duties;
4. the need to perform faithfully the duties of the office; and
5. the need to conduct the affairs of the board in an open and public manner, complying with all applicable laws governing open meetings and public records.

B. SPECIFIC BOARD MEMBER COMMITMENTS

In order to implement the above standards, each member of the board commits to do the following:

1. attend all regularly scheduled board meetings insofar as possible and become informed concerning the issues to be considered at those meetings;
2. endeavor to make policy decisions while always keeping in mind the objective of providing students the opportunity to receive a sound basic education and only after full discussion at publicly held board meetings;
3. attempt to make decisions only after full discussion of available facts at a public meeting, and in terms of the best interests or the educational welfare of children;
4. render all decisions based on the available facts and independent judgment and refuse to surrender that judgment to individuals or special interest groups;
5. recognize that authority rests with the whole board and that individual board members have no legal status to act for the board outside a meeting;

6. model civility to students, employees and all elements of the community by encouraging the free expression of opinion by all board members and engaging in respectful dialogue with fellow board members on matters being considered by the board;
7. respect the confidentiality of information that is privileged under applicable law and refrain from unauthorized disclosure of matters discussed in closed session;
8. work with other board members to establish effective board policies and to delegate authority for the administration of the schools to the superintendent;
9. communicate to other board members and the superintendent expressions of public reaction to board policies and school programs;
10. learn about current educational issues by individual study and through participation in programs providing needed information, such as those sponsored by the state and national school boards associations;
11. comply with North Carolina General Statute 115C-50 by earning the required 12 hours of training every two years;
12. comply with G.S. 160A-87 by earning two hours of ethics education within 12 months of election or appointment to the board;
13. support the employment of those persons best qualified to serve as school employees and avoid allowing personal relationships and biases to influence decision making;
14. support the regular and impartial evaluation of all personnel;
15. support school personnel in the performance of duties;
16. refrain from investigating or attempting to resolve complaints received personally, but instead direct the complainant to follow the board's complaint or grievance process to resolve concerns;
17. avoid being placed in a position of conflict of interest and refrain from using the board member's position on the board for personal or partisan gain;
18. as stated in board policy 241321, Board Member Conflict of Interest, refrain from participating in, deliberating on, voting on, or attempting to influence any person with respect to any matter pertaining to the employment with the board of the board member's spouse, including but not limited to hiring, transfer, promotion, demotion, suspension, discipline, performance evaluation, or review or investigation of a complaint of any kind;

- ~~18-19.~~ 19. refuse to represent special interest or partisan politics or to use the schools for personal gain;
- ~~19-20.~~ 20. take no private action that will compromise the board or administration;
- ~~20-21.~~ 21. seek systematic communication between the board and the school community;
and
- ~~21-22.~~ 22. remember always that a board member's first and greatest concern must be the educational welfare of the students attending the public schools.

All newly elected board members are expected to sign a code of ethics statement that includes these provisions at the organizational meeting of the board.

Legal References: G.S. 115C-36, -47(1), -47(57), -50; 160A-86, -87; *Leandro v. State*, 346 N.C. 336 (1997)

Cross References: Board Member Conflict of Interest (policy 1321), Board Member Opportunities for Development (policy 1323)

Adopted: October 12, 2015

Replaces: Board policy 1.01.10, Code of Ethics for Board of Education Members

Revised: January 28, 2016;

The Watauga County Board of Education (the “board”) and each member of the board recognize that they are subject to North Carolina’s criminal laws related to conflicts of interest in public office and that a board member may not use his or her office for personal benefit. The board and each member of the board further recognize that they are subject to the standards established by the federal government for recipients of federal grants as specified in policy 8305, Federal Grant Administration. The board and each member of the board understand that violation of state and federal laws and regulations on conflicts of interest may result in conviction of a crime, may render a contract of the board void, or may result in loss of federal funds. In keeping with the ethical duties specified in policy 2120, Code of Ethics for School Board Members, board members will not let any personal or business interest interfere with their duties as public officials. If a board member has an actual or potential conflict of interest in a matter before the board, the board member should declare that interest as soon as possible and the provisions in policy 1442, Voting Methods will be followed.

All board members will abide by the following conflict of interest rules.

1. A board member will not derive a personal benefit from a contract with the school system in violation of state law G.S. 14-234. Specifically, a board member will not:
 - a. obtain a direct benefit from a contract that he or she is involved in making or administering on behalf of the board, unless an exception is allowed pursuant to G.S. 14-234 or other law;
 - b. influence or attempt to influence anyone who is involved in making or administering a contract on behalf of the board when the board member will obtain a direct benefit from the contract; or
 - c. solicit or receive any gift, favor, reward, service, or promise of reward, including a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a contract.

For purposes of G.S. 14-234, a board member is involved in administering a contract if he or she oversees the performance of the contract or has authority to interpret or make decisions regarding the contract. A board member is involved in making a contract if he or she participates in the development of the specifications or terms of the contract or participates in the preparation or award of the contract. A board member is also involved in making a contract if the board takes action on the contract, even if the specific board member did not actually participate in that action, unless the contract is approved under an exception to the law under which the board member is allowed to benefit and is prohibited from voting.

A board member derives a direct benefit from a contract if the board member or his or her spouse does any of the following: (1) has more than a 10 percent ownership or other interest in an entity that is a party to the contract; (2) derives any income or commission

directly from the contract; or (3) acquires property under the contract. An exception is allowed for employment contracts between the board and the spouse of a board member. However, the board member involved will not (1) deliberate or vote on the spouse's employment contract; or (2) attempt to influence any other person who is involved in making or administering the contract; or (3) participate in, deliberate on, vote on, or attempt to influence any person with respect to any other matter pertaining to the board member's spouse's employment with the school system, including but not limited to hiring, contract renewal, transfer, promotion, demotion, suspension, discipline, performance evaluation, or review or investigation of a complaint of any kind.

2. A board member will not deliberate on, vote on, or otherwise engage in the selection, award, or administration of a contract supported in whole or part by federal funds when he or she has a real or apparent conflict of interest under federal rules as provided in 2 C.F.R. 200.318(c)(1) and policy 8305, Federal Grant Administration. For purposes of this paragraph, a conflict of interest arises when a board member or his or her spouse, immediate family member, or partner, or the employer or pending employer of any of those persons, has a financial or other interest in or receives a tangible personal benefit from a firm considered for the contract. Any such conflict must be disclosed to the awarding agency.

For purposes of the previous paragraph, a "financial interest" means a financial interest which comprises more than five percent of the equity of the firm or business or more than five percent of the assets of the economic interest in indebtedness. It does not include an ownership interest held through a fiduciary, such as a mutual fund or blind trust, where the individual or individual's employer has no control over the selection of holdings.

3. A board member will not solicit or accept trips, meals, gratuities, gifts, favors, or anything of monetary value from (i) current contractors, subcontractors, or suppliers; (ii) any contractor, subcontractor or supplier that has performed under a contract with the board within the past year; or (iii) any contractor, subcontractor, or supplier that foreseeably may bid on a contract in the future, unless the item is an unsolicited gift of nominal value (\$50 or less) and is one of the following: an advertising item or souvenir that is widely distributed; an honorarium for participating in a meeting; a meal provided at a banquet; or other item that is clearly permitted by state and federal law.

Multiple permitted items from a single contractor, subcontractor, or supplier may not exceed an aggregate value of \$100 in a twelve-month period.

4. A board member will not solicit or accept any gifts from a current or potential provider of E-rate services or products in violation of applicable federal E-rate program gifting rules.
5. A board member will not misuse information in violation of G.S. 14-234.1. Specifically, a board member will not use knowledge of contemplated board action, or information known to the member in his or her official capacity and not made public, to:

- a. acquire a financial interest in any property, transaction, or enterprise or gain any financial benefit which may be affected by the information or contemplated action; or
- b. intentionally aid another to acquire a financial interest or gain a financial benefit.

Legal References: 2 C.F.R. 200.112 and 200.318(c)(1); 47 C.F.R. 54.503; FCC Sixth Report and Order 10-175; G.S. 14-234, -234.1; 133-32; Attorney General Opinion requested by L.W. Lamar regarding G.S. 133-32, the Applicability to Attorneys and Law Firms Providing Professional Services to Local Boards of Education, dated May 13, 1993

Cross References: Code of Ethics for School Board Members (policy 1320), Voting Methods (policy 1442), Ethics and the Purchasing Function (policy 6401/9100), Employee Conflict of Interest (policy 7730), Federal Grant Administration (policy 8305)

Adopted: October 12, 2015

Replaces: Board policy 3.08.90, Conflict of Interest (in part related to board members)

Revised: January 28, 2016; February 11, 2019;

EQUAL EDUCATIONAL OPPORTUNITIES

Policy Code:

4001

The Watauga County Board of Education (the "board") affirms the principle that every student, regardless of race, creed, color, national origin, sex, cultural or economic background, or disability, should be given an equal opportunity for a sound basic education. Furthermore, no student, on the basis of any characteristic protected by federal or state law, sex, marital status, pregnancy, or parenthood, will be excluded from participating in the programs and services of the school system, denied the benefits of, or otherwise be or subjected to discrimination under any educational program or activity conducted by the school system. The school system will treat its students without discrimination in accordance with applicable law with regard to course offerings, athletics, counseling, employment assistance, and extracurricular activities, and educational resources.

Any student, or parent or guardian who feels that this policy has been misinterpreted, misapplied or violated may file a complaint in accordance with policy 4015, Discrimination, Harassment and Bullying Complaint Procedure 4020/7230, Discrimination and Harassment Prohibited by Federal Law; policy 4030/7235, Title IX Nondiscrimination on the Basis of Sex; policy 4022/7231, Nondiscrimination on the Basis of Disabilities; or policy 4010, Student and Parent Grievance Procedure, as appropriate.

~~The superintendent shall develop appropriate procedures to ensure that public education is provided to each qualified student with disabilities in accordance with 34 C.F.R. pt. 104, subpart D.~~

The superintendent and all school officials shall follow the *North Carolina Policies Governing Services for Children with Disabilities* to provide services for children with disabilities and address any issues that may arise concerning the provision of services.

Legal References: Americans with Disabilities Act, 42 U.S.C. 12101 *et seq.*, 28 C.F.R. pt. 35; Equal Educational Opportunities Act of 1974, 20 U.S.C. 1701 *et seq.*; Individuals with Disabilities Education Act, 20 U.S.C. 1400 *et seq.*; Rehabilitation Act of 1973, 29 U.S.C. 705(20), 794, 34 C.F.R. pt. 104; Title IV of the Civil Rights Act of 1964, 42 U.S.C. 2000c *et seq.*; Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d *et seq.*, 34 C.F.R. pt. 100; Title IX of the Education Amendments Act of 1972, 20 U.S.C. 1681 *et seq.*, 34 C.F.R. pt. 106; G.S. 115C-1, -367; art. 9, -375.5, -407.15 through -407.18, -407.30; *Leandro v. State*, 346 N.C. 336 (1997); *Parent Rights & Responsibilities in Special Education* (N.C. Dept. of Public Instruction, Exceptional Children Division), available at <https://ec.ncpublicschools.gov/parent-resources/parents-rights-handbook>; North Carolina Policies Governing Services for Children with Disabilities at <http://ec.ncpublicschools.gov/policies/nc-policies-governing-services-for-children-with-disabilities>

Cross References: ~~Discrimination, Harassment and Bullying Complaint Procedure (policy 4015/7225), Discrimination and Harassment Prohibited by Federal Law (policy 4020/7230), Title IX Nondiscrimination on the Basis of Sex (policy 4030/7235), Nondiscrimination on the Basis of Disabilities (policy 4022/7331), Student and Parent Grievance Procedure (policy 4010), Education for Pregnant and Parenting Students (policy 4023)~~

Adopted: July 14, 2014, replaces policy 5.05.50

| Revised: September 12, 2016, replaces policy 4.05.50;

A. OPPORTUNITIES TO ADDRESS CONCERNS AND COMPLAINTS

The Watauga County Board of Education (the “board”) is committed to providing an effective means for parents and the community to voice concerns and complaints. The board also strives to resolve concerns and complaints whenever possible. To this end, the board has established the following processes:

1. informal resolutions of specific concerns (see section B, General Process, below);
2. public hearings and public comments at board meetings on subjects of concern to parents and the community (policy for Public Participation at Board Meetings);
3. a procedure for parental concerns regarding the curriculum (policy 3210, Parental Request to Review Instructional Materials);
4. specific processes for addressing disciplinary consequences (policies in the 4300 series);
5. processes as provided by law for students with disabilities (policies 3520, Special Education Programs/Rights of Students with Disabilities, 4022/7231, Nondiscrimination on the Basis of Disabilities, and 4307, Disciplinary Action for Exceptional Children/Students with Disabilities); and
6. a grievance procedures for addressing concerns regarding specific decisions, especially when there are concerns that board policy or law has been misapplied, misinterpreted or violated, including discrimination claims on the basis of sex or disability (policies 4010, Student and Parent Grievance Procedure, and 4015/7225, Discrimination, Harassment and Bullying Complaint Procedure); and
7. procedures for reporting and resolving complaints of discrimination, harassment, or bullying on the basis of sex, disability, or other personal characteristic (policies 1710/4020/7230, Discrimination and Harassment Prohibited by Federal Law; 1720/4030/7235, Title IX Nondiscrimination on the Basis of Sex; 1725/4035/7236, Title IX Sexual Harassment – Prohibited Conduct and Reporting Process; 1726/4036/7237, Title IX Sexual Harassment Grievance Process; and 4329/7311, Bullying and Harassing Behavior Prohibited).

Numerous other policies provide opportunities for parental input, including policy 4002, Parental Involvement.

B. GENERAL PROCESS

Complaints that are not specifically designated to be addressed in other policies should be addressed in the following manner.

1. The complaint should be received and addressed at the level closest to which the complaint originated. For example, a complaint regarding a classroom issue should be heard first by the teacher. A complaint regarding the school in general should be addressed first by the principal.
2. Any board member or employee receiving a complaint should verify that the complaint has been appropriately referred to him or her and if not, assist the complainant by identifying the appropriate personnel to receive the complaint.
3. Once appropriately referred, if the complainant is not satisfied with the response to the complaint, the complainant should be informed of the options for further review of the complaint.
4. A complaint or series of complaints that raise significant issues about the educational program or the operation of the schools is an opportunity to further examine the success of the school system in meeting its goals and objectives. When feasible, a group representing various perspectives and interests, such as teachers, administrators, students and parents, should discuss the issue and make recommendations to appropriate personnel or to the board.

The superintendent shall communicate the requirements in this policy to board members and employees on a regular basis.

Legal References: G.S. 115C-36, -47

Cross References: Parental Involvement (policy 4002), Discrimination and Harassment Prohibited by Federal Law (policy 4020/7230), Title IX Nondiscrimination on the Basis of Sex (policy 1730/4030/7235), Title IX Sexual Harassment – Prohibited Conduct and Reporting Process (policy 1725/4035/7236), Title IX Sexual Harassment Grievance Process (policy 4036/7237), Discrimination, Harassment and Bullying Complaint Procedure (policy 4015/7225), Student and Parent Grievance Procedure (policy 4010), Nondiscrimination on the Basis of Disabilities (policy 4022/7231), Public Participation at Board Meetings, Parental Request to Review Instructional Materials (policy 3210), Special Education Programs/Rights of Students with Disabilities (policy 3520), Student Behavior Policies (4300 series), Disciplinary Action for Exceptional Children/Students with Disabilities (policy 4307), Bullying and Harassing Behavior Prohibited (policy 4329/7311)

Adopted: April 13, 2015

Revised: March 14, 2016;