## WATAUGA COUNTY BOARD OF EDUCATION MEETING January 8, 2018 5:30 P.M.

5:30	1.	CALL TO ORDER Board Chair			
5:32	2.	CLOSED SESSION			
		<ul> <li>A. Approval of Minutes</li> <li>B. Attorney/Client – N.C.G.S.143-318.11(a)(3)</li> <li>C. Reportable Offenses – N.C.G.S.115C-288(g)</li> <li>D. Student Records - N.C.G.S.143-318.11(a)(1)</li> <li>E. Personnel – N.C.G.S.143-318.11(a)(6)</li> </ul>			
6:00	3.	OPEN SESSION/WELCOME/MOMENT OF SILENCE	Board Chair		
6:03	4.	DISCUSSION AND ADJUSTMENT OF AGENDA	Board Chair		
6:06	5.	PUBLIC COMMENT	Board Chair		
		Note: Anyone who wishes to address the Board should sign the Public Com	ment Roster		
6:08	6.	SUPERINTENDENT'S REPORT	Dr. Scott Elliott		
6:13	7.	STUDENT'S REPORT	Ms. Kelsey Marlett		
6:18	8.	Ms. Isabelle Trew PUBLIC RECOGNITION			
		<ul> <li>A. Watauga High School Band</li> <li>B. Leadership Award</li> <li>C. Servant's Heart Award</li> </ul>	Mr. Josh Ogle Pastor Chris Hughes Dr. Scott Elliott		
6:33	9.	CONSENT AGENDA			
		<ul> <li>A. Approval of Minutes for 12/11/17</li> <li>B. Field Trip Requests</li> <li>C. Budget Amendment #4</li> <li>D. Surplus Declaration Request</li> <li>E. Contract for Auditing Services for 2017-2018</li> <li>F. Personnel</li> </ul>	Dr. Scott Elliott		
6:38	10.	PRESENTATION OF 2016-2017 AUDIT RESULTS	Mr. Brady Combs		

## -----BREAK----WORK SESSION-----

6:58	11.	POLICIES: TECHN	ICAL CHANGES FOR APPROVAL	Dr. Wayne Eberle
		3227/7322	Web Page Development	
7:03	12.	POLICIES: SUBSTA	ANTIVE CHANGES FOR FIRST READ	Dr. Stephen Martin
		7410	Teacher Contracts	
7:18	13.	POLICIES: SUBSTAN	NTIVE CHANGES FOR SECOND READ	Dr. Wayne Eberle
		4250/5075/7316 6140 6320 4302-R 3470/4305	North Carolina Address Confidentiality Program Student Wellness Policy Use of Student Transportation Services Rules for Use of Seclusion and Restraint in Schools Alternative Learning Programs	;
7:23	14.	STRATEGIC PLAN	UPDATE	Mr. Ike Smith
7:53	15.	BOARD OPERATIO	ns	
7:58	16.	BOARD COMMENT	'S	
8:03	17.	ADJOURNMENT		
	18.	MISCELLANEOUS	INFORMATION	

**Personnel Advisory Committee Minutes** 



# **Watauga County Board of Education**

OFFICE OF THE SUPERINTENDENT

MARGARET E. GRAGG EDUCATION CENTER

175 PIONEER TRAIL BOONE, NC 28607

TEL: (828) 264-7190 FAX: (828) 264-7196

DATE:

December 11, 2017

PRESENT:

Ron Henries, Brenda Reese,

Jay Fenwick, Jason K. Cornett, and

**Gary Childers** 

Dr. Scott Elliott, Superintendent,

Dr. Stephen Martin, Asst.

Superintendent

**TIME:** 5:30 p.m.

Ms. Kelsey Marlett Ms. Isabelle Trew

**PLACE:** 

Margaret E. Gragg Education Center

## **CALL TO ORDER**

Ron Henries, Board Chair, called the meeting to order at 5:30.

## **CLOSED SESSION**

Mr. Henries called the meeting to order in closed session under N.C.G.S.143-318.11(a)(1) Student Records, N.C.G.S.115C-288(g) Reportable Offenses, and N.C.G.S.143-318.11(a)(6) Personnel

#### **OPEN SESSION**

The meeting was called to order at 6:00 PM by Board Chair, Ron Henries. He began the meeting with a moment of silence.

#### **DISCUSSION AND ADJUSTMENT OF AGENDA**

Dr. Elliott noted that items 8-A & B would be postponed, with the Servant's Heart Award being the only recognition. A motion was made by Jason Cornett, and seconded by Jay Fenwick to approve the amended agenda. The motion was unanimously approved.

#### **PUBLIC COMMENT**

There were no public comments at the December 2017 Board meeting.

## SUPERINTENDENT'S REPORT

Dr. Elliott welcomed Mr. Henries and Board members, Ms. Marlett and Ms. Trew.

He thanked everyone for their patience and flexibility as Watauga County Schools (WCS) navigated the winter weather over the previous two school days. He noted that this is the first year in the last six years WCS had missed a full day of school due to bad weather. He thanked Mr. Jeff Lyons for his diligence in checking roads and keeping our students and drivers safe during inclement weather.

He congratulated Bethel 6th grade student Tate Ward who won this year's student Christmas card contest. He noted that copies of the card have been given to the Board members, and would be sent to our community partners and other school systems.

He stated that WCS had completed 75 days of school and 472 hours of instruction.

He said to everyone that he appreciated their dedication and positive and professional hard work for the school system. He wished everyone and their families a very merry Christmas, a happy holiday, and a safe and festive New Year.

## **STUDENT'S REPORT**

Ms. Marlett announced that Mr. WHS was on December 2<sup>nd</sup>. The students raised \$17,000 to support local families in need.

Ms. Trew said that the Watauga High Playmakers went to the state level of the North Carolina Theatre Conference to compete last month. They received superior ratings, as well as student awards to Eve Sigmon for outstanding technical elements, and Andrew Brown for excellence in acting.

Ms. Marlett spoke about the National Honor Society had a door decorating contest at the high school for Christmas and hosted a potluck to celebrate our teachers. Other celebration of staff were: Key Club pancake breakfast for front office administration, students making and distributing teachers Christmas gifts, and French Club making truffles for the teachers. The students have an increased emphasis on teacher appreciation.

Auditions for the Spring Musical, Cinderella, will be held during the weekend of December 16th. Ms. Marlett and Ms. Trew will continue to visit the student councils of the elementary schools. They will visit Cove Creek next and have visited Green Valley and Valle Crucis this month.

#### PUBLIC RECOGNITION

Dr. Elliott shared that The Servant's Heart Award was presented earlier in the day to Joe Thomas, at a birthday celebration. Joe had declined the invitation to attend the Board Meeting this month. He said that there was no one that was not a friend of Joe's and that he spreads love and joy to all as he travels throughout our school system. He will retire at the end of December, and a reception will be held in his honor on Thursday afternoon at 1:30. Dr. Elliott extended the invitation to anyone would like to attend.

Dr. Elliott extended a special recognition to a former recipient of our Servant's Heart award, Deputy Barry Adams, in honor of his upcoming retirement. Deputy Adams is retiring after 37

years of military and law enforcement experience, including his career in the NC Highway Patrol and for the last seven years as our DARE/School Resource Officer. He thanked Officer Adams for his friendship, his honest and candid advice, and for his love of our students. On behalf of the Board of Education, he shared a special thank you to Barry and presented him with a certificate of appreciation.

Dr. Elliott asked Officer Adams to introduce Deputy Seth Morrison who would be the new WCS DARE/Resource officer and liaison between the Sheriff's office and WCS.

## **CONSENT AGENDA**

Dr. Martin noted that the committee recommendation for the Benefits provider was Mark III. Services will begin at the start of the next fiscal year, July1, 2018. They will begin open enrollment in April.

Gary Childers moved to approve the Consent Agenda, Items A-H as presented, which was seconded Brenda Reese. The vote to approve was unanimous.

## STUDENT TRANSPORTATION SERVICES

Mr. Jeff Lyons presented an overview of the transportation department. 1674 students are transported 2573 miles each day. 82,647 gallons of diesel fuel are used each year. 40 buses on routes with 6 spare buses, all have interior cameras, two-way radios, 24 have stop-arm cameras. All have GPS. There are 13 activity buses, with one new bus on the way. Four new-to-us buses will be, 4 service vehicles, fuel truck, 1 tow truck.

Staff manages parts and current inventory who is working on reducing inventory, TIMS data operator, funding is brought about through data information in TIMS. Mechanics must have 20 hours of training every 5 years to maintain inspection certifications. WCS is 100% funded. And again this year. Efficiency rating 98.34%, funding is based on this. WCS is the 5<sup>th</sup> highest rated system in the state. Every 30 calendar days, each bus must be inspected. Preventative services are performed on 87 vehicles are operated by WCS Transportation Dept.

TIMS data system builds efficient routes using Edulog address system. Mr. Henries and Ms. Reese commended Mr. Lyons for the high efficiency rating. Mr. Lyons shared that they are piloting a program to increase morning ridership by running a bus from the upper lot at the high school to Hardin Park. Mr. In 16-17 419 field trips were made, comprised of 20,408 students and 1653 adults. Athletic travel and charters are above that number. Dr. Martin commended both Mr. Lyons and Kevin Melton for their innovative changes in the field trip information was centralized and it has worked seamlessly. Sports and Charter buses are on top of that number.

Winter weather offers challenges. Weather forecast and roads are checked at about 3AM when weather threatens.

School bus driver's endorsements include CDL, P, and S endorsements. Drivers are paid \$14.27/hour. DOT medical cards will be added to documentation required next year. Drug screen and DOT physicals are administered by App Regional Health. Fees attached to certifications and licenses total about \$200 and it is reimbursed after a driver has been employed for 3 months. There are proper procedures for stopping and engaging the stop sign arm. WCS attempts to have right side stops for safety. Most swing-arm violations occurred on King Street, so stops have been moved from King Street to other locations. Video evidence is turned over to law enforcement for prosecution. The goal is to prevent dangerous incidences. Gary Childers and Jay Fenwick commented that he is grateful for the preparations and proactive measures taken to transport the children safely. Dr. Fenwick asked about whether or not the stops created by TIMS were able to be changed when there were safety concerns, and Mr. Lyons assured him they were.

Dr. Martin commended Mr. Lyons and the County Commissioners for funding new buses. Swingarm cameras are planned for all buses. Dr. Elliott spoke about the winter road check process, the number of diligent employees who were involved in the checking who are very familiar with the county roads, and most of whom have students in the school system.

Following a brief break, the meeting resumed at 7:02.

#### STUDENT DRESS CODE

Ms. Marlett explained how the student sample was selected, which included a sampling of grade-levels and gender. Each student was assigned a number, which were then randomized. Surveys were sent and the overall response rate was 76%.

The students were surveyed as to their knowledge of the dress code, then they were polled to find their opinions about student dress. The results showed that 77% students didn't find clothing to be a distraction.

Questions were asked to determine student opinion about the role that gender plays in dress code. A majority of students (84.5%) felt that female dress was targeted in the dress code. Related to hats, only 2% students found them distracting. The students found various broad-ranging reasons for wearing hats. Ms. Marlett felt that the gender issues should be considered when creating any new policies.

All Board members commended Ms. Marlett on the thorough and methodical job that she did on the survey and in her presentation.

## POLICIES: SUBSTANTIVE CHANGES FOR FIRST READ

4250/5075/7316	NC Address Confidentiality Program
6140	Student Wellness Policy
6320	Use of Student transportation system
4302-R	Rules for use of Seclusion and Restraint in Schools
3470/4305	Alternative Learning Programs

There was a change to the location of the statement in 4302-R from further down in the policy to the beginning and "following" rather than "above".

## **POLICIES: SUBSTANTIVE CHANGES FOR SECOND READ**

4316-R	Student Dress Code
1670	Business Advisory Council
3640/5130	Student Voter Registration and PreRegistration
5008	Automated Phone and Text Messaging

Discussion, including Mr. Henries' and Dr. Childers' concern over gender bias, and a request to review this in the spring or summer.

Brenda Reese moved to approve the policies as written, which was seconded by Jay Fenwick. The vote to approve the polices was unanimous.

## **POLICIES FOR REPEAL**

## 5245 Use of Automated Messaging

Dr. Eberle stated that this law was outdated, and policy 5008 which had just been approved had updated the language, and the applications to which the policy referred.

Jason Cornett moved to repeal policy 5245, which was seconded by Gary Childers. The vote to repeal the policy was unanimous.

Dr. Eberle noted that all policies will be up-to-date after the group for first read this month are approved.

## **MULTI-TIERED SYSTEM OF SUPPORT (MTSS)**

Introduce Ms. Betsy Furr whose hiring is part of their emphasis Ike Smith shared some definitions and said that MTSS is a marriage of Positive Behavior Intervention and Support and Response to Intervention, both academic and behavioral responses.

There are three tiers, and are changes for students who need it. Base level is the core instruction (Universal supports) which every student receives. Tier two includes more intervention academic Tier three intervention may include smaller groupings of students or individual instruction to address the needs of the student. Students who receive tier three intervention also receive tier one and tier two intervention.

Dr. Eberle shared the "why" of MTSS. Teachers attempt to meet students where they are and is good for all learners. Use data to help drive attention to all students' needs. Everyone, including teachers must continue learning using professional development. Use resources that are already in place and use the information more efficiently. It is connected to the WCS strategic plan.

Betsy Furr spoke about the history of the program. The Department of Public Instruction has participated in the online learning modules which have helped the team to understand the various components. It has become a lens for school improvement.

Ms. Stamey shared MTSS is the lens through which they see the MTSS implementation in schools. It reflects continuous school improvement. Belief surveys have been completed about the possibility for student achievement. Self-Assessments have also been completed. Many schools have put an emphasis on "I/E time", Intervention and Enrichment. FLEX time is an example of this. They are using a math universal screener tool and developing math benchmarks, and benchmark assessments and pacing guides. There will be a new math curriculum and standards. The state is developing a math instructional framework and math and language "checkins", like a mini-EOG. These standardized state assessments will be used in place of what teachers have been using as benchmarks. We will be adopting both a Math and ELA curriculum in 2018-2019. This will be a teacher tool which follows the pacing guide, and is informative and not evaluative. These will occur quarterly.

Meredith Jones spoke about how the teachers have been involved with creating the program and the questions in the benchmark assessments. Area meetings are a half-day long and enable good conversations. WCS intends to use the resources shared from strong performing classes.

The Board voiced concerns about how the teachers would receive the information. There was concern that teachers may not understand how to use their data, and that they may not buy into the program. Ms. Stamey said that the Principals are the key to making this work. Ms. Jones said that the principals are the instructional leaders of their schools. Ms. Stamey and Ms. Jones repeatedly thanked the Board for support in funding for the teacher area meetings which have helped with the introduction and implementation of the program.

Dr. Holden connected the program as the framework for the academic aspects of student success. Helping teachers understand the varying levels of experiences from which the students come. The Compassionate School program is a passion for him, and is helping students regulate their own behavior. Five schools are very involved in creating the program. The three tiers of intervention and in-depth analysis of student achievement is helping its success. The state has mandated that MTSS is used to determine specific disabilities by July 2020.

Dr. Michael Marcela spoke about the future of the program. It will involve using data, and decision-making and problem-solving, forming hypotheses for changes to the program. He emphasizes that MTSS is not a pathway to Exceptional Children's services. It is a program to ensure that every child receives what they need to be successful in school.

Amy Moore shared that DPI has created standardized assessments which will help with tier one. They have also created a new data system, ECATS, which communicates with PowerSchool. In one application there will be powerful data which will not be at any cost to local school systems. Ms. Stamey summarized by saying that this will help us to be the best place to learn and work.

## **DISTRICT VISITS OVERVIEW AND VIDEO**

A video was presented highlighting visits to three schools systems whose data suggests that they are approaching some things a bit differently. The visits were made to learn about ways to improve test scores in the eleven areas measured. The commonality among all of the schools was that all are "data cultures." The data provided empowers the teachers. Other items noted were common resources, and pacing guides which provide a solid foundation for curriculum. They have created professional learning communities which are data informed, and include extensive collaboration and use of assessments. They strive to discover how to provide everything a teacher needs to succeed.

#### **BOARD OPERATIONS**

There were no comments for operations.

#### **BOARD COMMENTS**

There were no board comments.

#### **ADJOURNMENT**

<del></del>	
R. Ivan Henries, Board Chair	Dr. Scott Elliott, Superintendent

## WATAUGA COUNTY FIELD TRIP REQUEST FORM

This request is for a:out of state day tripovernight trip X_overnight & out of state trip
Day trips must be submitted to the principal 15 days before the trip. Overnight trip requests must be submitted to the superintendent by the first day of each month. Overnight field trips require the prior approval of the principal, transportation director, superintendent, and Board of Education. All trips utilizing rental or charter vehicles require the prior approval of the transportation director. No employee will transport students in a personal vehicle and no employee or volunteer driver will transport students in a 12-15 passenger van. No more than five students will be transported by a school system employee or volunteer in any one vehicle other than a school bus or activity bus.
Sponsoring teacher: (Print) JESSE C. STOWLSMAS, JA School: WATAKGA HIGH SCHOOL
Cell phone number: 829-303-5413 Grade(s): 9-12 Number of students: 17
Sponsoring teacher: (Print) $\sqrt{16856}  C$ . $\sqrt{1000}  C$ School: $\sqrt{100}  C$ School: $100$
Educational purpose:  Trip destination including city, state, and all places to be visited: (attach detailed itinerary as needed)  1 H J L P D C L P H J A P A M ARR 10 T T D O W N 10 W N
1 11204 10 CONTIST OF MINICES OF 1
Purpose of trip and how it relates to the curriculum:
TO ATTEND TVY LERGUE MODEL UN CONSERENCE
Supervision and Safety:
Names of all school staff chaperones: TESSE C. STOLLINGS, JA  KELLY STOLLINGS
KELLY STULLSHOWS
Names of all non-school chaperones:

All chaperones have a background check completed: 165 Sponsoring teacher initials:						
Are all site(s) accessible to students with disabilities? $\frac{\times}{\text{PUBLIC HOTEL}}$ no How will students with disabilities be accommodated for site access and transportation? $\frac{\text{PUBLIC HOTEL}}{\text{PUBLIC HOTEL}}$						
Sponsoring Teacher Initials (If applicable) A safety/supervision plan for high risk and/or water activities habeen shared with the parents. Please attach a copy of the plan to this form if applicable.						
Transportation plan:						
Mode of transportation:Yellow bus with wheelchair liftYellow bus without wheelchair liftActivity bus with wheelchair liftActivity bus without wheelchair liftX_Rental car/mini-vanCharter bus Other (Please explain)						
Name of charter bus company (if checked above)						
(If applicable, bus request form must be attached)						
Driver/s: # of buses needed:						
Total cost per student \$ 370. W Source of funds: FUND RADSERS, STUDENS						
The sponsoring teacher has reviewed Board policies 3320, 3320-R, and 6315: Teacher initials:						
Approval/Signatures:						
Sponsoring teacher signature:  Date: 12 / 5 / 17  Principal approval:  Date: 12 / 6 / 17						
Principal approval: Date: Date: Date: Date: Date:						
Required signatures if applicable:						
Transportation Director approval: Date: 12 / 19 / 17						
Superintendent approval: Date:						
Board of Education approval: Date: / /						

Revised: November 13, 2017



# Watauga County Board of Education

OFFICE OF THE SUPERINTENDENT
MARGARET E. GRAGG EDUCATION CENTER
P.O. BOX 1790 BOONE N.C. 28607

TEL: (828) 264-7190 FAX: (828) 264-7196

#### **MEMORANDUM**

TO:

Dr. Scott Elliott, Superintendent

Members, Watauga County Board of Education

FROM:

Ly Marze, Finance Officer

DATE:

January 8, 2018

RE:

2017-18 Budget Amendment #4

Attached is Budget Amendment #4 that changes totals in Watauga County Schools 2017-18 adopted budget.

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

Fund	Adopted Budget	Am	endments	Amended <u>Budget</u>	
		<del></del> -			
Local Current Expense	\$ 13,495,611	\$	0	\$ 13,495,611	
State Public School	27,468,891		254,170	27,723,061	
Federal Grants	1,980,686		0	1,980,686	
School Nutrition	1,792,100		0	1,792,100	
<b>Extended Learning Centers</b>	447,475		0	447,475	
Capital Outlay	2,182,550		0	2,182,550	
Special Revenue	701,528		0	701,528	
Total	\$ 48,068,841	\$	254,170	\$ 48,323,011	

## Watauga County Schools BUDGET AMENDMENT #4 January 8, 2018

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2018.

## BA #4-1 Explanation:

This amendment is to budget state transfers and additional state allotment dollars as reflected in DPI revisions #23-26.

Account Number	Account Title	<u>Amount</u>
1.5350.016.121	Summer Reading Camp	(38,989)
1.5210.032.121	Children with Disabilities	6,199
1.6550.056.165	Transportation	286,960
	Total Appropriations	254,170
Revenues:		
Account Number	Account Title	<u>Amount</u>
1.3100	State Allocation	254,170
	Total Revenues	254,170

# **Declaration of Surplus Items - January 2018**

School	Quantity	<u>Description</u>	# that are Usable	# that are Unusable
Bethel	] 1 1 2 2	French Horn Cello VC101F 4/4 Violin 3/4 Model Trumpet		1 1 2 2
	6	_ Trumpet	0	6
<b>Blowing Rock</b>	1 1 2	Panasonic DBS System (old phone system) Lenovo Thinkpad X131e	1 1 2	0
Cove Creek	1 1 29 31	Samsung Series 3 Chromebook Lenovo Thinkpad X131e Samsung Chromebook	0	1 1 29 31
Green Valley	2	_Motorola MS350R 35 Mile Walkabout	0	2 2
Parkway	1 1 1 1 1 1 1 1 2 1 2 2 1 1 1 1 2 2 2	HP Color Laserjet 4650n Printer Zenith Television Dell Monitor Califone 5270 AV 10W Cassette Recorder Apollo Overhead Projector Series 3000 Apollo Overhead Projector Series 8100 Dell Optiplex 745 Desktop Computer EIKI Overhead Projector Sanyo VCR Sharp VCR Emerson VCR Sharp Cassette Recorder Coby CD/Cassette Player Gemini Video Cassette Rewinder Magnavox VCR Sony CFD-S22 CD/Radio/Cassette Sharp Sync Cassette Recorder JVC Cassette Deck and Speakers Goldstar VCR Gran Prix AM/FM Stereo Radio Cassette JVC VCR Sony VCR/DVD Player Orion VCR		1 1 1 1 1 1 1 2 3 1 1 2 2 1 1 1 1 1 2 2

-	<u>1</u> 32	_Conair Phone	0	32	
WHS	1	Dell Optiplex 755 Desktop Computer		1	
	1	Dell Optiplex 745 Desktop Computer		1	
_	6	NEC NP400 Projector		6	
_	8	_	0	8	

#### CONTRACT TO AUDIT ACCOUNTS

Of	Watauga County Board of Education
	Primary Government Unit
	Discretely Presented Component Unit (DPCU) if applicable
	On this 17th day of November , 2017 ,
Au	ditor: COMBS, TENNANT & CARPENTER, P. Auditor Mailing Address: PO BOX 1098
	Boone, North Carolina 28607 Hereinafter referred to as The Auditor
and	the Board (Governing Board(s)) of Watauga County Board of Education
,	(Primary Government)
and	: hereinafter referred to as the Governmental Unit(s), agree as follows: (Discretely Presented Component Unit)
1.	The Auditor shall audit all statements and disclosures required by accounting principles generally accepted in the United States of America (GAAP) and additional required legal statements and disclosures of all funds and/ordivisions of the Governmental Unit (s) for the period beginning July 1, 2017, and ending June 30, 2018. 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 fiduciar fund types).

- 2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with auditing standards generally accepted in the United States of America. 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 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). County and Multi-County Health Departments: The Office of State Auditor (OSA) will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on Eligibility Determination as required by OSA and in accordance with the instructions and timeline provided by OSA.
- 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 unqualified opinion being rendered. If during the process of conducting the audit the Auditor determines that it will not be possible to render an unqualified opinion on the financial statements of the unit, the Auditor shall contact the SLGFD 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.

## Contract to Audit Accounts (cont.) Watauga County Board of Education

Primary Government Unit

Discretely Presented Component Unit (DPCU) if applicable

5. If this audit engagement is subject to the standards for audit as defined in Government Auditing Standards, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he 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 their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit 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 GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

- 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 the SLGFD within four months of fiscal year end.
  Audit report is due on October 31, 2018 . 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 generally accepted auditing standards include a review of the Governmental Unit's 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 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 records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 invoices shall be sent via upload through the current portal address: <a href="http://nctreasurer.slgfd.leapfile.net">http://nctreasurer.slgfd.leapfile.net</a> Subject line should read "Invoice [Unit Name]. The PDF invoice marked 'approved' with approval date shall be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
- 9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Government shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost 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. (Note: Fees listed on Fees page.). 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 #12).
- 10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall submit to the SLGFD either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue

## Contract to Audit Accounts (cont.) Watauga County Board of Education

Primary Government Unit

## Discretely Presented Component Unit (DPCU) if applicable

bond rate covenant. Additionally, the Auditor shall submit to the SLGFD simultaneously with the Governmental Unit's audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

- 11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit 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 as soon as practical after the close of the fiscal year end.
- 12. 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 shall not be billed for the pre-issuance review. The pre-issuance review shall be performed **prior** to the completed audit being submitted to the SLGFD. The pre-issuance review report shall accompany the audit report upon submission to the SLGFD.
- 13. The Auditor shall electronically submit the report of audit to the SLGFD as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit report Reissuance form. 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 without subsequent consent of the Auditor. If the SLGFD determines that corrections need to be made to the Governmental Unit's financial statements, those corrections shall be provided within three days of notification unless another deadline is agreed to by the SLGFD.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the SLGFD.

The SLGFD's process for submitting contracts, audit reports and invoices is subject to change. Auditors shall use the submission process in effect at the time of submission. The most current instructions will be found on our website: <a href="https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx">https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx</a>

- 14. 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 varied or changed to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
- 15. If an approved contract needs to be amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. 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 through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload the amended contract is <a href="http://nctreasurer.slgfd.leapfile.net">http://nctreasurer.slgfd.leapfile.net</a> No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

Contract to Audit Accounts (cont.) Watauga County Board of Education				
	Primary Government Unit			
	Discretely Presented Component Unit (DPCU) if applicable			
16.	A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit shall be attached to the contract, and by reference here becomes part of the 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 #23 of this contract. Engagement letters containing indemnification clauses shall not be accepted by the SLGFD. See attached engagement letter.			
17.	Special provisions should be limited. Please list any special provisions in an attachment.			
18.	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 parent 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.			
19.	The contract shall be executed, pre-audited, physically signed by all parties including Governmental Unit and the Auditor and then submitted in PDF format to the Secretary of the LGC. The current portal address to upload the contractual documents is <a href="https://nctreasurer.slgfd.leapfile.net">https://nctreasurer.slgfd.leapfile.net</a> . Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2017. These instructions are subject to change. Please check the NC Treasurer's web site at <a href="https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx">https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx</a> for the most recent instructions.			
20.	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.			
21.	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.			
22.	<b>E-Verify</b> . Auditor <b>shall comply</b> with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor <b>shall require</b> such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.			

SIGNATURE PAGES FOLLOW FEES PAGE

23. 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).

Contract to Audit Accounts (cont.)	Watauga County Board of Education
Contract to Audit Accounts (cont.)	Primary Government Unit
	Discretely Presented Component Unit (DPCU) if applicable
<u>FE</u> ]	ES – PRIMARY GOVERNMENT
AUDIT: \$ 33,000	
WRITING FINANCIAL STATEMENT	S: <u>\$</u> 9,000
ALL OTHER NON-ATTEST SERVICE	S: \$ 0
and Governmental Auditing Standards (a audit shall be included under this contract is not auditing his or her own work or ma with the suitable skills, knowledge, and/results of the services. Financial states Auditor to apply safeguards sufficient to	all adhere to the independence rules of the AICPA Professional Code of Conducts applicable). Bookkeeping and other non-attest services necessary to perform the the the However, bookkeeping assistance shall be limited to the extent that the Audito king management decisions. The Governmental Unit shall designate an individual for experience necessary to oversee the services and accept responsibility for the nent preparation assistance shall be deemed a "significant threat" requiring the oreduce the threat to an acceptable level. The Auditor shall maintain writter with these standards in the audit work papers.
required) the Auditor may submit invoice	udited financial report, applicable compliance reports and amended contract (in the second se
The 75% cap for interim invoice appro	oval for this audit contract is \$31,500
	** NA if there is to be no interim billing
AUDIT: \$	FEES - DPCU (IF APPLICABLE)
	S: \$
	S: \$

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. 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. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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 total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$\_

<sup>\*\*</sup> NA if there is to be no interim billing

Discretely Presen	ted Component Unit (DPCU) if applicable
Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.  Audit Firm Signature:  COMBS, TENNANT & CARPENTER, P.C.  Name of Audit Firm  By BILLY G. COMBS, CPA  Authorized Audit firm representative name: Type or print  Signature of authorized audit firm representative  Date November 17, 2017	PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)  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.  By Ly Marze  Primary Government Unit Finance Officer:  Type or print name
buddy@ctccpa.com Email Address of Audit Firm	Primary Government Finance Officer Signature  Date 1/8/17
Governmental Unit Signatures:  Watauga County Board of Education  Name of Primary Government  By  Mayor / Chairperson: Type or print name and title	(Pre-audit Certificate must be dated.) marzel@watauga.k12.nc.us
Signature of Mayor/Chairperson of governing board  Date	Email Address of Finance Officer
By N/A Chair of Audit Committee - Type or print name  **	Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)
Signature of Audit Committee Chairperson  Date N/A	
** If Governmental Unit has no audit committee, mark	

Contract to Audit Accounts (cont.) Watauga County Board of Education

Primary Government Unit

\*\*\*Please provide us the most current email addresses available as we use this information to update our contact database\*\*\*



2348 Hwy. 105, Suite 5 P.O. Box 1098 Boone, NC 28607 828-264-6700 Fax: 828-264-7756

311 Linville Street P.O .Box 1480 Newland, NC 28657 828-733-0066

Billy G. Combs, CPA
Douglas M. Tennant, CPA
Jason D. Carpenter, CPA
Brady L. Combs, CPA
Tanya L. Singleton, CPA
Harry B. Cardwell IV, CPA
Emily W. Reynolds, CPA

November 13, 2017

To the Board Members and Management

Watauga County Board of Education P.O. Box 7190 Boone, NC 28607

We are pleased to confirm our understanding of the services we are to provide Watauga County Board of Education for the year ended June 30, 2018. We will audit the 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 Board of Education as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Watauga County Board of Education's 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 Board of Education's 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1. Management's Discussion and Analysis.
- 2. Local Government Employees' Retirement System Schedule of the Proportionate Share of the Net Pension Liability
- 3. Local Government Employees' Retirement System Schedule of Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Watauga County Board of Education's 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 we 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. Combining and individual fund statements and schedules.

## **Audit Objectives**

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

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

The Government Auditing Standards report on internal control over financial reporting and compliance and other matters will each include a paragraph that states (1) that 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) that 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 the State Single Audit Act reports on internal control over compliance will include a paragraph that states that the purpose of the reports on internal control over compliance are solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and the State Single Audit Act. All reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the State Single Audit Act, 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 Members of Watauga County Board of Education. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or 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 rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

#### **Audit Procedures—Internal Control**

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

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 Act.

#### 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 Board of Education's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Watauga County Board of Education's major programs. The purpose of these procedures will be to express an opinion on Watauga County Board of Education's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Watauga County Board of Education in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

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

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the

State Single Audit Act, (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 taken 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 and the State Single Audit Act, it is management's responsibility to evaluate and monitor noncompliance with federal and State statutes, regulations, and the terms and conditions of federal and State 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 on December 1, 2017.

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 Act. 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 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance and the State Single Audit Act; (2) you believe the schedule of expenditures of federal and State awards, including its form and content, is fairly presented in accordance with the Uniform Guidance and the State Single Audit Act; (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 awards, 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; evaluate the adequacy and results of those services; and accept responsibility for them.

#### Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. 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.

We will provide copies of our reports to Watauga County Board of Education; however, management is responsible for distribution of the reports and the financial statement. Unless restricted by law or regulation, on 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 COMBS, TENNANT & CARPENTER, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Oversight Agency for Audit 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 COMBS, TENNANT & CARPENTER, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We expect to begin our audit on approximately June 1, 2018 and to issue our reports no later than October 31, 2018. We estimate that our fee for these services will be \$42,000 and will be billed to you each month as the work progresses. This 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.

We appreciate the opportunity to be of service to Watauga County Board of Education 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.

COMBS, TENNANT & CARPENTER, P.C.
RESPONSE:
This letter correctly sets forth the understanding of Watauga County Board of Education.
Management signature: My Mary
Title: <u>Finance Officer</u>
Date: 1/8/18
Governance signature:
Title:

Very truly yours,

COMBS, TENMANT + CAMPENTER, P.C.

Consistent with policy 3225/4312/7320, Technology Responsible Use, and in an effort to further the school system's objectives, the Watauga County Board of Education (the "board") encourages the use of the Internet as a means of providing accessible, accurate, and timely information for employees, students, parents, and others in the larger community. The Internet affords the school system the opportunity to communicate with its communities by posting pertinent system and school information online. The school system has established its system website online at <a href="https://www.watauga.k12.ne.us">www.watauga.k12.ne.us</a> <a href="https://www.wataugaschools.org">www.wataugaschools.org</a> and this is the only official website of the school system. In addition to this website, individual schools and departments may create system-related school websites. This policy provides the standards that must be followed for development of all system-related websites. Failure to comply with this policy may result in the removal of a web page or website from the Internet.

#### A. System-Related Website

A "system-related website" is any Internet website that is established in one of the following ways:

- 1. by school system employees or students on behalf of the system;
- 2. by any school within the system;
- 3. by any school-sponsored club or organization within the system; or
- 4. by students as part of an educational assignment.

Only those websites that are created pursuant to this policy are considered system-related websites. The board does not endorse and is not responsible for websites created by employees, students, or others outside of the standards and guidelines of this policy. Students or employees who create personal websites that result in a substantial and material disruption to the school environment may be subject to disciplinary action.

#### B. STANDARDS FOR WEB PAGE DEVELOPMENT

1. Non-Public or Closed Forums for Expression

All system-related websites are "non-public" or "closed" forums for expression. This means that the system has control over information on such websites and is not required to allow students, teachers, or others to place material on system-related websites. The purpose of system-related websites is to disseminate curriculum-related information; to present the public with information about the system, its schools, and its programs; and to provide the community with each school or department's mission, contact information, activities, organizational format, and instructional program. System-related websites are analogous to

newsletters from the administration or the individual school. System-related websites are not analogous to a student newspaper or a non-school publication.

#### 2. Administration and Editorial Control

All employees responsible for creating, developing, maintaining, editing, or approving a system-related website shall act legally, responsibly, and ethically in providing educational resources and information to support the mission and curriculum of the school system. Such persons shall abide by the generally accepted rules of website etiquette, board policy, and regulations established by the superintendent.

## a. Superintendent Final Authority

The superintendent or designee may delegate authority to place information on a system-related website; however, the superintendent has the final authority to approve or disapprove any information in whatever form on any such system-related websites.

## b. School System Official Website

The superintendent or designee has editorial control and responsibility for the content of the school system official website. The superintendent shall appoint a staff member to serve as the web manager/editor of the system website.

#### c. Individual School Websites

Each school will be provided with the resources and support to publish its own website. All system-related websites will be housed on the system web server or designated external host. Each principal has editorial control and responsibility for the content of his or her individual school's official website, subject to review of the superintendent or designee. The principal may appoint a staff member to serve as the web manager of the school's website and a website committee to advise the web manager and principal regarding the content of the school's website. Individual school websites must comply with the additional guidelines provided below.

#### d. Teacher and Student Websites

Each teacher has editorial control over and responsibility for the content of his or her official website and for the content of his or her students' authorized websites, subject to review by the principal, the superintendent, and the board. With the knowledge and written consent of a student's parent or guardian, a teacher may allow a student to create a website within or linked from a school's or teacher's website only for the

following instructional purposes: (1) to teach a student how to create or maintain a website or (2) to facilitate a student's work on school assignments or research projects. No student pages may be posted or made accessible to the general public until approved by the principal or designee.

#### e. Personal Websites

The school system is not responsible for personal websites or web pages created or maintained by students, employees, parents, groups, or organizations. Personal websites or web pages are not considered system-related websites or web pages and are not covered by the provisions of this policy. (For further information regarding personal websites, see policy 7335, Employee Use of Social Media, and section G of policy 3225/4312/7320, Technology Responsible Use.)

The superintendent may use any means available to request the removal of personal websites or web pages that substantially disrupt the school environment or that utilize school system or individual school names, logos, or trademarks without permission.

## 3. Website Appearance and Evaluation

Web page content must be kept current and be maintained regularly. All system-related websites must include the name of the web page author, the date produced or revised, and the e-mail address of the author. The superintendent or designee (for the official system website) and the principal or designee (for individual school websites) must review, proof, and evaluate all system-related websites on at least a quarterly basis.

## 4. Copyright Laws

No information or graphics may be posted on websites in violation of any copyright laws or policy 3230/7330, Copyright Compliance. Copyright permission must be obtained for the use of any copyrighted material unless use is permitted as "fair use" under federal law. The superintendent or designee and each principal or designee is responsible for maintaining copies of permission granted for the use of copyrighted material.

#### 5. Links

## a. Internal Links

Each page of a system-related website must include a reference and hyperlink to the school system official website home page. In addition, all system-related websites must include a link to this policy and to policy 3225/4312/7320, Technology Responsible Use.

#### b. External Links

The superintendent and designee have editorial control over and responsibility for the linking of a system-related website to other sites on the Internet that are appropriate to the mission of the school system. Links to external sites (including externally hosted teacher classroom sites) must be approved by the principal or designee and are subject to written guidelines approved by the superintendent or designee. If required, web managers must obtain permission from external websites before links are established from any system-related website to external websites. To the extent possible, school personnel shall determine the extent to which a secondary site is linked to other sites on the Internet and whether such sites are appropriate for access through the school system websites. Web managers shall periodically check external links for accuracy and appropriateness of content. School employees must report any inappropriate links to the web manager.

Since the school system cannot control the content of other sites on the Internet and their linkages, the following disclaimer statement must be inserted in a prominent position on the official system website, on each school's web page and on other system-related websites that contain links to other websites or web pages that are not system-related websites:

The school system retains control over what links will be placed on system-related websites; however, the linked sites themselves are not under the control of the school system, its agents, or its employees. The school system is not responsible for the contents of any linked site, any link contained in a linked site, or any changes or updates to such sites. The school system provides links as a convenience, and the inclusion of any link does not imply endorsement of the site by the school system. The school system reserves the right to remove or restrict any links.

#### c. Links to Personal Pages

School websites or web pages may contain links to personal web pages of students or employees or lists of personal web pages only when such pages are purely for instructional use, and subject to written guidelines approved by the principal and/or the superintendent or designee.

#### 6. Behavior Standards

When using the Internet, employees and students are responsible for understanding and complying with board policies and administrative regulations, including policy 3225/4312/7320, Technology Responsible Use; student behavior policies in the 4300 series; and policy 7300, Staff Responsibilities.

## 7. Accessibility of Website

The web manager/editor, in consultation with the technology director, shall ensure that the school system website meets required standards to ensure accessibility for persons with disabilities.

#### C. GUIDELINES FOR INDIVIDUAL SCHOOL WEBSITES

Each school may promote itself by publishing an official school web page on the Internet only via the official school system website. In addition to the standards above, the following standards apply to individual school websites.

- 1. The content of school web pages must be approved by the school principal prior to uploading.
- 2. The safety of students and employees must be considered when constructing school web pages. To protect the safety of students and employees, the following precautions must be taken:
  - a. home addresses or telephone numbers will not be listed;
  - b. student e-mail addresses will not be listed;
  - c. photographs of students and student work will be used only with appropriate parental permission and/or as approved for release as directory information under policy 4700, Student Records, and will include only the student's name, class or grade level, and information directly related to the photograph or student work, such as awards given or the activity or project depicted.

The principal or designee is responsible for maintaining records of permission granted for the release of information. The principal should implement other safety precautions, as necessary, to be followed when constructing web pages.

- 3. To protect a student's rights in his or her intellectual property, if a school or teacher publishes a student's work, a disclaimer should be provided indicating the terms of redistribution or reuse.
- 4. Schools must provide contact information and other general information about the school on the school website, including the school's name, phone number, fax number, grade levels, and address, the principal's name, and the e-mail addresses of the school administrative team.

- 5. Graphics used on school websites must be appropriate to the school and should be of a size that will download quickly into a web browser.
- 6. Schools must keep information presented on their school's web page current, accurate, and grammatically correct.
- 7. The principal or designee must approve all revisions and additions to the school website.
- 8. Failure to comply with these guidelines or the standards of this policy, as determined by the superintendent or designee, may result in the removal of a school's web page from the Internet.

#### D. DISTRICT DISCLAIMER

The disclaimer below shall appear on all system and school web sites. The disclaimer should be listed as a link on the district web site and on all school sites. The text of the link shall say "Terms of Use."

## **Terms of Use**

#### Acceptance of terms

The following are terms of a legal agreement between you and Watauga County School System ("WCS"). By accessing, browsing and/or using this site ("Site"), you acknowledge that you have read, understood, and agree to be bound by these terms and to comply with all applicable laws and regulations. If you do not agree to these terms, do not use this site.

## Limitation of Liability

While WCS uses reasonable efforts to include accurate and up-to-date information on this web site, WCS makes no warranties or representations as to its accuracy. WCS assumes no liability or responsibility for any typographical or other errors or omissions in any content on this site. Because of the unpredictable nature of the Internet, WCS cannot be responsible for the content of pages not directly connected to this web site.

#### Copyright

All materials published on district and school web sites are the property of WCS, or the author, and are protected by copyright. WCS cannot act as an agent for the authors of specific materials. Mirroring, or duplicating, any content on WCS web pages or sites on other servers is not permitted.

#### Privacy

Watauga County Schools adheres to all local, state, and federal laws and guidelines pertaining to students' right to privacy. No personally identifiable student or employee information will be shared with any outside persons, groups, or organizations without specific written permission from the person(s) involved.

Legal References: U.S. Const. Amend. I; Electronic Communications Privacy Act, 18 U.S.C. 2510-2522; Family Educational Rights and Privacy Act, 20 U.S.C. 1232g; 17 U.S.C. 101 et seq.; G.S. 115C-325(e) (applicable to career status teachers), -325.4 (applicable to non-career status teachers)

Cross References: Curriculum and Instructional Guides (policy 3115), Technology in the Educational Program (policy 3220), Technology Responsible Use (policy 3225/4312/7320), Copyright Compliance (policy 3230/7330), Student Behavior Policies (4300 series), Student Records (policy 4700), Public Records – Retention, Release, and Disposition (policy 5070/7350), Staff Responsibilities (policy 7300), Employee Use of Social Media (policy 7335), Personnel Files (policy 7820)

Adopted: June 8, 2015					
Revised: _					
Replaces:	Policy 4.02.60, Publication of Materials on the Internet				

The Watauga County Board of Education (the "Board") recognizes the importance of establishing a clear contractual relationship with teachers employed by the school system. All teacher employment contracts entered into by the Board will meet the requirements of state law and State Board of Education policy. Nothing in this policy is intended to grant or confer any employment rights beyond those existing in law.

For the purposes of this policy, the term "teacher" is defined as a person who meets the requirements of G.S. 115C-325.1(6). An individual who is employed under a part-time teacher contract does not meet this definition of teacher; however, the Board's performance expectations established in this policy apply to such individuals.

#### A. TEACHER PERFORMANCE EXPECTATIONS

Teachers are responsible for facilitating student learning in a safe and orderly environment in which students become college and career ready. Teachers must be familiar with the current statewide instructional standards for their teaching assignment and able to teach the curriculum effectively. The Board expects teachers to meet all performance standards established by the Board, state law, and State Board of Education policy, and pursue professional development as provided in policy 1610/7800, Professional and Staff Development. Employment contracts for teaching will be granted or renewed only for individuals of proven ability who strive for excellence.

#### B. SUPERINTENDENT'S RECOMMENDATION

The Board will employ teachers upon the recommendation of the superintendent. The superintendent is expected to be able to substantiate with supporting information any recommendation for a new or renewed contract for an applicant or current teacher. The superintendent's recommendation for a new or renewed contract must include the length of the term of the contract, which must be consistent with state law and Board requirements as described in Section C, below. The Board will follow a recommendation of the superintendent regarding the length of the contract that is consistent with law and this policy unless specific circumstances justify offering the teacher a contract of a different term. In considering the superintendent's recommendation, the Board may review any information that was in the teacher's personnel file at the time of the superintendent's recommendation.

#### C. DETERMINATION OF CONTRACT LENGTH

This section applies when the superintendent has decided to recommend that the Board offer a teacher a new or renewed contract. For information regarding a decision by the superintendent not to recommend that the Board offer a teacher a renewed contract, see policy 7950, Non-Career Status Teachers: Nonrenewal.

A new or renewed contract will be for a term of one school year unless the teacher meets the following criteria for a four-year contract.

- 1. To be recommended for a four-year contract, a teacher must:
  - a. have been employed by the Board as a teacher for at least the last three consecutive years;
  - b. have received a rating of at least "proficient" on all standards on the two most recent annual evaluations;
  - c. not be on a growth, improvement, or corrective action plan currently and not have been on any such plan at any time during the current or previous school year;
  - d. not have received a reprimand, demotion, suspension without pay, or other disciplinary consequence during the current or previous school year;
  - e. not have other relevant performance information in his or her personnel file that would support a decision to disqualify the teacher from a multi-year contract; and
  - f. based on the teacher's overall performance, the principal recommends the teacher for a multi-year contract.
- 2. To be recommended for a four-year contract, a teacher must:
  - a. possess at least two of the following qualifications:
    - i. have received a rating of at least "accomplished" on a majority of the standards on the evaluation instrument in the most recent annual evaluation;
    - ii. be licensed in an area in which the school system is experiencing difficulty recruiting qualified applicants or that is otherwise in high demand, as determined by the superintendent or designee;
    - iii. be licensed in multiple areas;
    - iv. have received a measure of "met expected growth" or "exceeded growth" as determined by state assessment data;
    - v. be National Board for Professional Teaching Standards (NBPTS) certified;

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- vi. have earned a master's degree or higher in an area deemed relevant to the teacher's professional role by the superintendent or designee;
- vii. be currently serving in an advanced leadership role, such as mentor teacher, department chair, grade-level chair, or school improvement team member; or
- viii. be currently performing extra-duty services as described in policy 7405, Extracurricular and Non-Instructional Duties, such as serving as a coach or a faculty sponsor for a student extracurricular club.

#### D. DISMISSAL AND NONRENEWAL

This policy is not intended to limit the superintendent's discretion to recommend dismissal, demotion, or nonrenewal of any teacher in accordance with law and Board policy. Any employee who does not meet the performance or other standards of the Board, the standards of state law or the State Board of Education, or the terms of the employment contract may be subject to demotion or dismissal, as provided in policy 7930, Professional Employees: Demotion and Dismissal, or to nonrenewal, as provided in policy 7950, Non-Career Status Teachers: Nonrenewal.

Legal References: G.S. 115C-36, -47(18), -325.1, -325.3 through -325.13; S.L. 2013-360; State Board of Education Policy BENF-009

Cross References: Professional and Staff Development (policy 7800), Hearings Before the Board (policy 1600), Recruitment and Selection of Personnel (policy 7100), Evaluation of Licensed Employees (policy 7810), Professional Employees: Demotion and Dismissal (policy 7930), Non-Career Status Teachers: Nonrenewal (policy 7950)

Adopted: April 13, 2015	
Revised: August 14, 2017 (Legal references only);	

Policy Code: 4250/5075/7316

The Watauga County Board of Education (the "board") seeks to provide a work and school environment free from violence or the threat of violence against employees, students or other persons. The board encourages eligible individuals to participate in the North Carolina Address Confidentiality Program established pursuant to Chapter 15C of the General Statutes. This program protects the address of relocated victims of domestic violence, sexual offense, stalking or human trafficking to prevent a victim's assailants or potential assailants from finding the victim through public records. The program provides participants with the use of a substitute mailing address and denies public access to a participant's actual address.

#### A. PROGRAM DETAILS

The Address Confidentiality Program is administered by the State Attorney General. Information and assistance in applying to the program may be obtained by telephone from the Attorney General's Address Confidentiality Program Office at (919) 716-6785.

Program participants receive an authorization card with a substitute mailing address that may be presented whenever an address is required. Mail sent to the substitute address is forwarded cost-free by the program to the participant at his or her residential address. Students, parents, or school personnel enrolled in the Address Confidentiality Program must provide a valid authorization card if they wish to keep their home address confidential.

#### B. SCHOOL PERSONNEL PARTICIPANTS

The name, actual address and telephone number of any school system personnel participating in the Address Confidentiality Program will not be open to inspection as a public record, will not be included as part of any employee directory published by the school system and will be redacted from any record released pursuant to G.S. 115C-320 provided the employee has provided a valid authorization card to the superintendent or designee. (See policies 5070/7350, Public Records – Retention, Release and Disposition, and 7820, Personnel Files.)

## C. STUDENT PARTICIPANTS

The school system will use the actual address of a program participant, not the substitute address designated by the Attorney General, for any purpose related to admission or assignment but will keep the actual address confidential from the public, provided the student or parent has provided a valid authorization card to the principal. Student records will reflect only the substitute address and not the student's actual address. The student's telephone number also will be kept confidential from the public. The parent or guardian

of a student participant may request that a student's name be withheld from any release of directory information by the school, as provided in policy 4002, Parental Involvement.

When transferring school records from one school to another, the transferring school may send the files to the participant (parent or guardian) via the substitute address provided by the Address Confidentiality Program to ensure confidentiality of the student's new location.

#### D. DISCLOSURE PROHIBITED

The knowing and intentional disclosure of a program participant's actual address or telephone number to unauthorized persons is prohibited. Failure to comply with this policy may result in disciplinary action, up to and including termination. In addition, violators may be subject to criminal prosecution.

Legal References: G.S. Ch. 15C; 115C-47, -320, -366(g), -402(f); 132-1.1(d)

Cross References: Parental Involvement (policy 4002), Domicile or Residence Requirements (policy 4120), School Assignment (policy 4150), Student Records (policy 4700), Public Records – Retention, Release and Disposition (policy 5070/7350), Personnel Files (policy 7820)

Other Resources: Address Confidentiality Program – Student Records and Address Confidentiality Program – Employee Records (August 21, 2003) (Office of Attorney General Roy Cooper), available at http://www.ncwise.org/generaldocs.html

Adopted: July 14, 2014

Revised:

The Watauga County Board of Education (the "board") recognizes that it is important for students to maintain their physical health and receive proper nutrition in order to take advantage of educational opportunities. The board further recognizes that student wellness and proper nutrition are related to a student's physical well-being, growth, development, and readiness to learn. The board is committed to providing a school environment that promotes student wellness, proper nutrition, nutrition education, and regular physical activity as part of the total learning experience. As part of that commitment, the board directs the superintendent to oversee the development, implementation, and ongoing evaluation of this policy and other school system efforts to encourage students to be healthy and active, including compliance with the State Board of Education's Healthy Active Children Policy, HRS-ESHLT-000, as further described in Section F, below. The superintendent may designate a school system official to carry out this responsibility ("lead wellness official").

The superintendent or designee shall <u>make the most current version of this policy available to members of the school community and the public by posting it on the school system website and/or by distributing it annually through other means reasonably intended to reach the school community and public. In addition, the superintendent or designee shall provide a copy of this policy to the North Carolina Department of Public Instruction (NCDPI)each time it is revised by the boardwhen requested to do so.</u>

#### A. SCHOOL HEALTH ADVISORY COUNCIL

The board will maintain a school health advisory council to help plan, update, implement, promote, and monitor this policy as well as to address other health and nutrition issues within the school system. The council serves as an advisory committee regarding student health issues and works in conjunction with the lead wellness official charged with oversight of this policy and the school system's efforts to promote student and employee health and wellness in compliance with state and federal requirements. The council is authorized to examine related research and laws, assess student needs and the current school environment, review existing board policies and administrative regulations, collaborate with appropriate community agencies and organizations, and help raise The council also may make policy awareness about student health issues. recommendations to the board related to this policy and other policies concerning student wellness and in conjunction with the lead wellness official, shall periodically review and suggest revisions to this policy. In addition, the council may assist in the development of a plan for measuring and assessing implementation of this policy and in developing methods to inform and update the public about the content and implementation of this policy as described in Sections F and G, below.

The council will be composed of representatives from the school system, the local health department, and the community. The council must include members of each of the following groups: the school board, school system administrators, school system food service representatives, physical education teachers, school health professionals, students, parents or guardians, and the public. The council will provide information to the board

about the following areas or concerns: safe environment,(1) physical activityeducation, (2) health education, staff(3) employee wellness, (4) health services, mental(5) social and emotional climatehealth, (6) nutrition environment and services, and family/(7) counseling, psychological, and social services, (8) physical environment, (9) family engagement, and (10) community involvement.

The council shall provide periodic reports to the board and public regarding the status of its work. In addition, the council shall assist the lead wellness official in creating an annual report that includes the minutes of physical activity and the minutes of physical education and/or healthful living education received by students in the system each school year, as well as any other information required by the State Board of Education or NCDPI.

# B. NUTRITION PROMOTION AND NUTRITION EDUCATION

The board believes that promoting student health and nutrition enhances readiness for learning and increases student achievement. The general goals of nutrition promotion and <u>nutrition</u> education are (1) to provide appropriate instruction for the acquisition of behaviors that contribute to a healthy lifestyle for students and (2) to teach, encourage, and support healthy eating by students.

The board will provide nutrition education within the Healthful Living Standard Course of Study and the grade level expectations outlined in the Healthful Living Essential Standards adopted by the State Board of Education. Nutrition education should be designed to provide all students with the knowledge and skills needed to lead healthy lives. Students should learn to address nutrition-related health concerns through age-appropriate nutrition education lessons and activities.

Nutrition education and promotion should extend beyond the school environment by engaging and involving families and communities. School system personnel may coordinate with agencies and community organizations to provide opportunities for appropriate student projects related to nutrition. School system personnel are to work to disseminate and promote consistent nutrition messages throughout the school system, schools, classrooms, school dining areaseafeterias, homes, community, and media.

In conjunction with the school health advisory council, the board establishes the following additional specific evidence-based goals and strategies for nutrition promotion and education. The board will periodically measure and report progress toward meeting these goals.

- Teachers will integrate nutrition education into the curriculum as appropriate.
- Nutrition education will promote fruits, vegetables, whole-grain products, low-fat dairy products, healthy food preparation methods, and appropriate portion sizes.

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- Nutrition and health posters, signage, and/or displays will be exhibited in the cafeteria food service and dining areas and will be rotated, updated, or changed as new or additional information is available.
- Students will have opportunities to taste foods that are low in saturated and transfats, sodium, and added sugar.
- School personnel will strive to provide a pleasant eating experience for students and adults by adopting the following practices:
  - o Student input is solicited for meal choices.
  - o Nutrient analysis is available to teachers, parents, students, and health professionals when possible.
  - O Adequate time to eat is provided. The recommended eating time for each child after being served is 15 minutes for breakfast and 20 minutes for lunch. School personnel will schedule enough time, lunch periods, and serving lines so students do not have to spend excessive time waiting in line.
  - o Adult supervision and role modeling is available during the meal service times to encourage students to eat meals.
  - o Drinking fountains will be available for students to get water at meals and throughout the day.

# C. NUTRITION STANDARDS AND GUIDELINES FOR ALL FOOD AND BEVERAGES AVAILABLE AT SCHOOL

Consistent with policy 6200, Goals of School Nutrition Services, all foods available in the system's schools during the school day that are offered to students should help promote student health, reduce childhood obesity, provide a variety of nutritional meals, and promote lifelong healthy eating habits. All foods and beverages sold at school must meet the nutrition standards established in policy 6230, School Meal and Competitive Foods Standards, including the following:

1. School Lunch, Breakfast and Snack Programs

Foods provided through the National School Lunch and School Breakfast, or After School Snack Programs –programs—must comply with federal and state nutrition standards. The director of child nutrition shall ensure that school system guidelines for reimbursable meals are not less restrictive than regulations and guidelines issued for schools in accordance with federal law.

2. Competitive Foods

All foods sold on school campuses in areas that are accessible to students during the school day (defined as the period from midnight through 30 minutes after the dismissal bell rings) in competition with the National School Lunch or School Breakfast Programs ("competitive foods") must comply with the federal Smart Snacks in Schools standards. Competitive foods include food, snacks and beverages from a la carte menus, vending machines, and outside suppliers, as well as foods or beverages sold in school stores and at fund-raisers. Vending machine sales also must comply with the requirements of G.S. 115C-264.2 and Eat Smart: North Carolina's Recommended Standards for All Foods in Schools.

3. Other Foods Available on the School Campus During the School Day and After the School Day

School principals mayshall establish rules for foods and beverages brought from home for classroom events or parties during the school day or for extracurricular activities after the school day. The board encourages principals to establish rules that are consistent with the Smart Snacks in Schools standards.

Fundraising activities that involve the sale of foods and/or beverages to students during the school day (from midnight until 30 minutes after the dismissal bell rings) must comply with the Smart Snack Rules and may not be conducted until after the end of the last lunch period. See policy 6230, School Meal and Competitive Foods Standards.

School principals may establish standards for fund-raising activities conducted after the school day (beginning 31 minutes after the dismissal bell rings) that involve the sale of food and/or beverages. The board encourages alternative fundraising activities such as non-food items or physical activity.

4. Food and Beverage Marketing

Food and beverage marketing on school campuses during the school day must meet federal and state standards. In accordance with these standards, only foods and beverages that meet the Smart Snack standards (as described in subsection C.2, above) may be marketed or advertised on school campuses during the school day. To comply with this requirement, existing supplies, materials, or equipment that depict noncompliant products or logos will be replaced or removed in accordance with normal lifecycles or as otherwise would occur in the normal course of business.

#### D. PHYSICAL EDUCATION AND PHYSICAL ACTIVITY

1. Goals of the Physical Education Program

The goal of the physical education program is to promote lifelong physical activity and provide instruction in the skills and knowledge necessary for lifelong participation in physical activity. To address issues such as obesity, cardiovascular disease, and Type II diabetes, students enrolled in kindergarten through eighth grade must have the opportunity to participate in physical activity as part of the system's physical education curriculum. The goal for elementary schools is to provide 150 minutes weekly of quality physical education with a certified physical education teacher. The goal for middle schools is to provide 225 minutes weekly of Healthful Living Education, divided equally between health and physical education with certified health and physical education teachers.

# 2. The Physical Education Course

The physical education course should be designed to foster support and guidance for being physically active, help students know and understand the value of being physically fit, and teach students the types of activities that contribute to total fitness. The course is to be taught in an environment where students can learn, practice, and receive assessment on developmentally appropriate skills and knowledge as defined in the North Carolina Healthful Living Standard Course of Study. Students should be engaged in moderate to vigorous physical activity for fifty percent or more of class time. Class for physical education should be equivalent in size to those of other academic classes.

# 3. Physical Activity Requirements and Goals

School personnel should strive to provide opportunities for age- and developmentally-appropriate physical activity during the day for all students so that students can learn how to maintain a physically active lifestyle. Schools must provide a minimum of 30 minutes of moderate to vigorous physical activity daily for kindergarten through eighth-grade students. Such activity may be achieved through a regular daily physical education class as described in Sections D.1 and D.2 above, or through recess, dance, classroom energizers and/or other curriculum-based physical activity programs of at least 10 minutes duration, that, when combined, total 30 minutes of daily physical activity. Principals shall work with teachers to ensure that students meet the minimum physical activity requirement. The board will periodically measure and report progress toward meeting these goals.

To ensure that students have ongoing opportunities for physical activity and maintain a positive attitude towards physical activity, structured/unstructured recess and other physical activity may not be taken away from students as a form of punishment. In addition, severe and inappropriate exercise may not be used as a form of punishment for students.

In conjunction with the school health advisory council, the board establishes the following additional specific evidence-based goals and strategies for physical activity:

- K-8 schools and the high school will provide extra-curricular activities that enable students to select from a variety of sports and other active endeavors.
- Teachers will incorporate opportunities for physical activity in the classroom when possible.
- The K-8 schools will provide annual fitness testing for students in grades 3 through 8.

## E. OTHER SCHOOL-BASED ACTIVITIES TO PROMOTE WELLNESS

In addition to the standards discussed above, the board adopts the following goals for school-based activities designed to promote wellness:

- 1. Schools will provide a clean and safe meal environment.
- 2. Students will be provided adequate time to eat meals.
- 3. Drinking water will be available at all meal periods and throughout the school day.
- 4. Professional development will be provided for school system nutrition staff.
- 5. To the extent possible, the school system will utilize available funding and outside programs to enhance student wellness.
- 6. Food will not be used in the schools as a reward or punishment.
- 7. As appropriate, the goals of this wellness policy will be considered in planning all school-based activities.
- 8. Administrators, teachers, school nutrition personnel, students, parents or guardians, and community members will be encouraged to serve as positive role models to promote student wellness.
- 9. Teachers are encouraged to serve as role models by being physically active alongside their students during physical classroom activities.

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10. Each school will annually hold a health fair to provide information supporting healthy lifestyle choices and practices.

## F. IMPLEMENTATION AND REVIEW OF POLICY

# 1. Oversight and Monitoring of Implementation and Progress

The lead wellness official, in conjunction with the school health advisory council, shall oversee the implementation of this policy and monitor system schools, programs, and curricula to ensure compliance with and to assess progress under this policy, related policies, and established guidelines or administrative regulations. Each principal shall be responsible for and shall report to the lead wellness official regarding compliance and measurements of progress in his or her school. Staff members responsible for programs related to student wellness also shall report to the lead wellness official regarding the status of such programs.

# 2. Review of Policy

The lead wellness official shall work with members of the school health advisory council to periodically review and update this policy based on anthe triennial assessment of the school system's compliance with the policy (see subsection F.4. below), progress toward meeting the policy goals, and other relevant factors. The lead wellness official shall document the review process and participants, and the method used to notify the school health advisory council and/or other stakeholders of their ability to participate.

# 3. Annual Reporting

The lead wellness official shall prepare annual written reports to the superintendent and NCDPI/State Board of Education that describe the school system's progress towards achieving the goals established in this policy and that provide all other—information required by the superintendent and/or the State Board of Education-state pertaining to the school system's efforts to comply with this policy and SBE policy HRS-ESHLT-000. This information shall be provided to the public as provided in Section G, below.

## 4. Triennial Assessment

Beginning with school year 2017-18, and at least once every three years thereafter, the superintendent or designee shall report annually to the board and public on the system's compliance with laws and policies related to student wellness, the implementation of this policy, and progress toward meeting the goals of the policy. At a minimum, the superintendent or designee shall measure and report the following:

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- 1) the extent to which the individual schools are in compliance with this policy;
  - 2) the extent to which the board's wellness policy compares to model local school wellness policies and meets state and federal requirements; and
  - 3) a description of <u>theeach school's</u> progress <u>made</u> in attaining the goals of this policy. and a summary of the school's activities undertaken in support of the policy goals.

The report may also include the following items:

- a summary of each school's activities undertaken in support of the policy goals;
- 4)5) an assessment of the school environment regarding student wellness issues;
- 5)6) an evaluation of the school nutrition services program;
- 6)7) a review of all foods and beverages sold in schools for compliance with established nutrition guidelines;
- 8) a review of guidelines for foods and beverages available, but not sold, during the school day, as described in subsection c.3, above;
- 7)9) information provided in the report from the school health advisory council, as described in Section A, above; and
- 8)10) suggestions for improvement to this policy or other policies or programs.

#### G. Public Notification

- 1. The school system will publish contact information for the lead wellness official on the school system website.
- 2. The lead wellness official shall assist the school health advisory council withto annually informing and updatinge the public about this policy and its implementation and State Board policy HRS-ESHLT-000.
- 3. The superintendent or designee shall make public the results of the triennial assessment described in subsection F.4. of this policy. The information provided must include the content of the policies and the school system's efforts and progress in

implementing, evaluating, and complying with the policies.

1.4. All information required to be reported <u>under this section and any additional</u> information required by the state to be reported <u>publiclyannually or that is otherwise</u> reported to the board in accordance with Section F, above shall be widely disseminated to students, parents, and the community in an accessible and easily understood manner, <u>which may include including</u> by posting a copy of this policy and the annual report on the school system website.

# H. RECORDKEEPING

The superintendent shall maintain records to document compliance with this policy and all federal and state requirements. These records, at a minimum, must include:

- 1. a written copy of this policy and any updates;
- 2. the most recent triennial assessment for each school; documentation demonstrating compliance with all reportable elements of this policy and with the community involvement requirements, including requirements to make this policy and other progress reports available to the public; and
- 3. documentation demonstrating:
  - a. the efforts to review and update this policy, as described in subsection F.2 of this policy;
  - b. how this policy and information about the most recent triennial assessments have been made available to the public, as described in Section G;
  - c. compliance with the annual reporting requirements of subsection F.3; and
  - d. other efforts to involve the school health advisory council and/or other community members in the implementation of or assessment of compliance with this policy.
- 2. documentation of annual wellness policy reports for each school in the system.

Legal References: Child Nutrition and WIC Reauthorization Act of 2004, 42 U.S.C. 1751; Healthy, Hunger-Free Kids Act of 2010, P.L. 111-296; National School Lunch Act, 42 U.S.C. 1751 et seq.; 7 C.F.R. 210.11, and 210.12a, and 210.31; G.S. 115C-264.2, -264.3; State Board of Education Policies HRS E 000SHLT-000, TCS-S-000CHNU-000, TCS-S-002CHNU-002; Eat Smart: North Carolina's Recommended Standards for All Foods in Schools, N.C. Department of Health and Human Services, N.C. Division of Public Health (2004)

Cross References: Goals of Student Health Services (policy 6100), Goals of School Nutrition Services (policy 6200), School Meal and Competitive Foods Standards (policy 6230)

Adopted: June 8, 2015

Replaces: Board Policy 4.01.80, Wellness Policy

Revised:

Student transportation services will be made available in a manner consistent with the board goals set out in policy 6300, Goals of Student Transportation Services. The first priority is to provide transportation to and from school to eligible students.

# A. OTHER SCHOOL SYSTEM TRANSPORTATION SERVICES

The first priority of the school system transportation services is to provide eligible students transportation to and from school. The school system may make other Other transportation services may be made available as funding permits and in accordance with legal requirements, and Watauga County Board of Education (the "board") policy, and the following standards. In particular, the board establishes the following possible uses of other transportation services.

- 1. <u>State-operated Yellow</u> school buses may be used for instructional programs directly related to the curriculum when the trip and use of the bus are approved in accordance with board policy.
- 2. <u>Yellow s</u>School buses may be used only for purposes expressly allowed by G.S. 115C-242.
- 3. <u>Yellow s</u>School buses may not be used for athletic activities or extracurricular activities.
- 4. Activity buses and other vehicles meeting federal safety standards may be used for travel to athletic activities and travel to other approved school-related activities. In addition to students receiving regular school bus safety training, safety instruction will be provided to students traveling on activity buses or commercial buses as needed.
- 5. The board encourages the superintendent and principals to provide transportation services to enable students at risk of not meeting promotion standards to take advantage of additional or enhanced opportunities for learning.

#### B. SPECIAL USE OF SCHOOL BUSES

The board may authorize special uses of <u>yellow</u> school buses as provided by G.S. 115C-242 and 115C-243254.— and of activity buses and yellow school buses as provided by G.S. 115C-243 and 115C-247. The board may also authorize the special use of activity buses for the purposes described in G.S. 66-58(c)(9b).

The superintendent shall present to the board any requests for special uses and the statutory support for allowing such authorization.

# C. TRANSPORTATION FOR SPECIAL NEEDS-STUDENTS WITH DISABILITIES

A student who is identified as having a disability special needs following procedures in the North Carolina *Policies Governing Services for Children with Disabilities* will be provided with transportation services as required by law. When the school system's transportation services are unable to provide transportation for a student with a disability special needs students, the board may contract with public or private carriers to provide this service, pursuant to policy 6340, Transportation Service/Vehicle Contracts.

Legal References: Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq.; 49 U.S.C. 30125, 30165; G.S. 66-58(c)(9a) and (9b); 115C-239, -242, -243, -247, -254; G.S. 66-58(c)(9a) and (9b); Policies Governing Services for Children with Disabilities, State Board of Education Policy-GCS-D-000 EXCP-000; State Board of Education policies FCS-H-000TRAN-000, -006; Memorandum to All Superintendents from Eddie M. Speas, Jr., Special Deputy Attorney General, January 14, 1988. available at <a href="http://www.ncsba.org/wp-content/uploads/2017/03/AG-Memo-1988.pdf">http://www.ncsba.org/wp-content/uploads/2017/03/AG-Memo-1988.pdf</a>

Cross References: School Trips (policy 3320), Goals of Student Transportation Services (policy 6300), Safety and Student Transportation Services (policy 6305), Drivers and Vehicles (6315), Transportation Service/Vehicle Contracts (policy 6340)

Adopted: April 11, 2016

Replaces: Policy 2.06, Transportation

Revised:

The following rules will govern the use of seclusion and restraint by school personnel. As used in this regulation, "school personnel" means employees of the Watauga County Board of Education (the "board") and any persons working on school grounds or at a school function (1) under a contract or written agreement with the public-school system to provide educational or related services to students or (2) for another agency to-providinge educational or related services to students. Nothing in this document shall be construed to prevent the use of force by law enforcement officers in the lawful exercise of their law enforcement duties.

#### A. PHYSICAL RESTRAINT

Physical restraint means the use of physical force to restrict the free movement of all or a part of a student's body.

Physical restraint will be considered to be a reasonable use of force when used in the following circumstances:

- 1. as reasonably needed to obtain possession of weapons or other dangerous objects on the person or within the control of a student;
- 2. as reasonably needed to maintain order or to prevent or break up a fight;
- 3. as reasonably needed for self-defense;
- 4. as reasonably needed to ensure the safety of any student, employee, volunteer, or other person present;
- 5. as reasonably needed to teach a skill, to calm or comfort a student, or to prevent self-injurious behavior;
- 6. as reasonably needed to escort a student safely from one area to another;
- 7. if used as provided for in an IEP, Section 504 plan, or behavior intervention plan;
- 8. as reasonably needed to prevent imminent destruction to school or another person's property.

Except as set forth above, physical restraint of students will not be considered a reasonable use of force, and its use is prohibited. In addition, physical restraint will not be considered a reasonable use of force when used solely as a disciplinary consequence.

#### B. MECHANICAL RESTRAINT

Mechanical restraint means the use of any device or material attached or adjacent to a student's body that restricts freedom of movement or normal access to any portion of the student's body and that the student cannot easily remove.

Mechanical restraint of a student by school personnel is permissible only in the following circumstances:

- 1. when properly used as an assistive technology device included in the student's IEP, Section 504 <u>plan</u>, or behavior intervention plan or as otherwise prescribed by a medical or related service provider;
- 2. when using seat belts or other safety restraints to secure a student during transportation;
- 3. as reasonably needed to obtain possession of weapons or other dangerous objects on the person or within the control of a student;
- 4. as reasonably needed for self-defense;
- 5. as reasonably needed to ensure the safety of any student, employee, volunteer, or other person.

Except as set forth above, mechanical restraint, including the tying-down, taping, or strapping down of a student, will not be considered to be a reasonable use of force, and its use is prohibited.

#### C. SECLUSION

Seclusion means the confinement of a student alone in an enclosed space from which the student is (a) physically prevented from leaving by locking hardware or other means or (b) incapable of leaving due to physical or intellectual capacity.

Seclusion of a student by school personnel may be used in the following circumstances:

- 1. as reasonably needed to respond to a person in control of a weapon or other dangerous object;
- 2. as reasonably needed to maintain order or prevent or break up a fight;
- 3. as reasonably needed for self-defense;
- 4. as reasonably needed when a student's behavior poses a threat of imminent physical harm to self or others or imminent substantial destruction of school or another person's property; or

- 5. when used as specified in the student's IEP, Section 504 plan, or behavior intervention plan; and
  - a. the student is eonstantly-monitored by an adult in close proximity who is able to see and hear the student at all times while the student is in seclusion;
  - b. the student is released from seclusion upon cessation of the behaviors that led to the seclusion or as otherwise specified in the student's IEP, Section 504 plan, or behavior intervention plan;
  - c. the confining space has been approved for such use by the local education agency;
  - d. the space is appropriately lighted, ventilated, and heated or cooled; and
  - e. the space is free from objects that unreasonably expose the student or others to harm.

Except as set forth above, the use of seclusion is not considered to be reasonable force, and its use is prohibited. In addition, seclusion will not be considered a reasonable use of force when used solely as a disciplinary consequence.

#### D. ISOLATION

Isolation means a behavior management technique in which a student is placed alone in an enclosed space from which the student is not prevented from leaving.

Isolation is permitted as a behavior management technique provided that:

- 1. the isolation space is appropriately lighted, ventilated and heated or cooled;
- 2. the duration of the isolation is reasonable in light of the purpose for the isolation;
- 3. the student is reasonably monitored while in isolation; and
- 4. the isolation space is free from objects that unreasonably expose the student or others to harm.

#### E. TIME-OUT

Time-out means a behavior management technique in which a student is separated from other students for a limited period of time in a monitored setting. Teachers are authorized to use time-out to regulate behavior within their classrooms.

## F. AVERSIVE PROCEDURES

The use of aversive procedures, including but not limited to all of the following examples, is prohibited.

Aversive procedure means a systematic physical or sensory intervention program for modifying the behavior of a student with a disability that causes or reasonably may be expected to cause one or more of the following:

- 1. significant physical harm, such as tissue damage, physical illness, or death;
- 2. serious and foreseeable long-term psychological impairment;
- 3. obvious repulsion on the part of observers who cannot reconcile such extreme procedures with acceptable standard practice, for example:
  - a. electric shock applied to the body;
  - b. extremely loud auditory stimuli;
  - c. forcible introduction of foul substances to the mouth, eyes, ears, nose or skin;
  - d. placement in a tub of cold water or shower;
  - e. slapping, pinching, hitting or pulling hair;
  - f. blindfolding or other forms of visual blocking;
  - g. unreasonable withholding of meals;
  - h. eating one's own vomit; or
  - i. denial of reasonable access to toileting facilities.

The use of aversive procedures in public schools, including but not limited to all of the above examples, is prohibited.

# G. NOTICE, REPORTING AND DOCUMENTATION

- 1. School <u>personnel staff willshall</u> promptly notify the principal or designee of any of the following:
  - a. any use of aversive procedures;
  - b. any prohibited use of mechanical restraint;

- c. any use of physical restraint resulting in observable physical injury to a student;
- d. any prohibited use of seclusion; or
- e. any seclusion exceeding 10 minutes or beyond—the amount of time specified inon a student's behavior intervention plan.

#### 2. Notice to Parents

When a principal or designee has personal or actual knowledge of any of the events listed in subsection G.1. above, he or she shall promptly notify the student's parent or guardian and shall provide the name of the school employee whom the parent or guardian may contact regarding the incident. Such notice shall be provided by the end of the workday during which the incident occurred when reasonably possible, but no later than the end of the following workday. Such notice also shall be provided in addition to the written incident report required in subsection G.3, below.

# 3. Written Report to Parents

Within a reasonable period of time not to exceed 30 days after <u>anythe</u> incident <u>involving the use of physical restraint, mechanical restraint, seclusion, isolation, or aversive procedures, the principal or designee shall also-provide the parent or guardian with a written incident report. This report must include the following:</u>

- a. the date, time of day, location, duration, and description of the incident and interventions;
- b. the events or events that led up to the incident;
- c. the nature and extent of any injury to the student; and
- d. the name of a school employee the parent or guardian can contact regarding the incident.

## 4. Reporting to State Board

The board will maintain a record of incidents reported under the procedure described in subsection G.3, above, and will provide this information annually to the State Board of Education.

# 5. Non-Retaliation for Reporting

Any employee making a report alleging a prohibited use of physical or

mechanical restraint, seclusion or aversive procedure will <u>not</u>NOT be discharged, threatened or retaliated against through compensation, terms, conditions, location, or privileges of employment by any local board of education or any employee unless the employee knew or should have known that the report was false.

Adopted: February 9, 2015

Replaces: Policy 5.05.63 Reasonable Force: Use of Seclusion and Restraint

Revised:

#### A. PURPOSES

The Watauga County Board of Education (the "board") is committed to the goal of providing a safe and orderly learning environment in each school. The educational program and the student behavior management plan developed at each school, in addition to numerous other strategies identified in board policy, are intended to create such an environment and to help each student be a successful and contributing member of the school community.

Alternative learning programs are provided as an option for those instances in which a student's behavior management or academic performance needs cannot be met in a regular educational setting. The purposes of an alternative learning program are: (1) to intervene and address problems that prevent a student from achieving success in the regular educational setting; (2) to reduce the risk that a student will drop out of school by providing resources to help the student resolve issues affecting his or her performance at school; (3) to return a student, if and when it is practicable, to the regular educational setting with the skills necessary to succeed in that environment; and (4) to preserve a safe and orderly learning environment in the regular educational setting.

#### B. ALTERNATIVE LEARNING PROGRAMS/SCHOOLS

Alternative learning programs should serve the purposes described above. Such alternative education programs are expected to meet all board policy and state requirements. In addition, alternative education programs and support services should be designed to facilitate students' transition back to the regular educational setting when appropriate.

All school personnel at alternative learning programs should receive training so that students enrolled in such programs or schools receive appropriate educational services.

Prior to implementing a new alternative learning program, the board will develop a program proposal that is consistent with the State Board of Education standards for alternative learning programs. The board then will submit the proposal to the State Board for its review. After the proposal has been reviewed by the State Board, the board will consider any recommendations from the State Board to modify the proposal before implementing the alternative learning program.

The board will review on a regular basis whether the school system's alternative learning programs comply with State Board standards.

# C. TRANSFER TO ALTERNATIVE LEARNING PROGRAMS OR SCHOOLS

Students generally are assigned to a school based on attendance area. However, as provided by law, the board may assign any student to a school outside of his or her attendance area in order for the student to attend a specialized school or for any other reason the board, in its sole discretion, deems sufficient.

The assignment or transfer of a student with a disability will comply with applicable federal and/or state requirements for students with disabilities. Students may be transferred to an alternative learning program on a voluntary or involuntary basis, or pursuant to a disciplinary suspension. The transfer process is provided below.

# 1. Responsibilities of Personnel at Referring School

In addition to any other procedures required by this policy, prior to referring a student to an alternative learning program, the principal of the referring school must:

- a. document the procedures that were used to identify the student as being at risk of academic failure or as being disruptive or disorderly;
- b. provide the reasons for referring the student to an alternative learning program; and
- c. provide to the alternative learning program all relevant student records, including anecdotal information.

# 2. Responsibilities of School Personnel at the Alternative Learning Program

In addition to any other procedures required by this policy, once a student is placed in an alternative learning program, the appropriate school personnel of the program must meet to review the student's records and any other documentation forwarded by the referring school. Based on these records and any input provided by the parent concerning the student's needs, the personnel at the alternative program shall determine the support services and intervention strategies that are recommended for the student.

If a student who is subject to G.S. 14-208.18 is assigned to an alternative school, the student must be supervised by school personnel at all times.

# 3. Voluntary Referral

The board encourages parental involvement in decisions regarding the child's education and in identifying effective options for addressing concerns regarding the child's behavior or academic performance.

Voluntary transfers are encouraged whenever possible. A voluntary transfer is an agreement by the parent, the principal and the review committee that transfer is an appropriate option for the particular student. After agreement has been reached, the principal of the regular educational setting and the principal of the alternative learning program shall arrange the process and time for the transfer. The principal of the regular educational setting shall notify the superintendent of the transfer.

# 4. Involuntary Referral

A student may be required to be transferred from the regular educational setting to an alternative learning program under any of the following circumstances:

- a. the student presents a clear threat to the safety of other students or personnel;
- b. the student presents a significant disruption to the educational environment in the regular educational setting;
- c. the student is at risk of dropping out or not meeting standards for promotion, and resources in addition to or different from those available in the regular educational setting are needed to address the issue;
- d. the student has been charged with a felony or a crime that allegedly endangered the safety of others, and it is reasonably foreseeable that the educational environment in the regular educational setting will be significantly disrupted if the student remains; or
- e. if the Code of Student Conduct provides for a transfer as a consequence of the student's behavior.

Prior to an involuntary transfer in circumstances where a student is experiencing academic or developmental difficulties or chronic social/behavioral problems, the principal or review committee of the referring school shall document the student's behavior and academic performance and efforts to assist the student in the regular educational environment As provided in Section C.1. School administrators are encouraged to meet with the student's parents to try to reach a consensus on how to address the student's difficulties at school.

The preceding steps are encouraged, but not required in the case of an involuntary transfer arising from a disciplinary reassignment or when the student's behavior immediately endangers other students or personnel.

If an agreement for voluntary transfer is not reached and a basis for involuntary

transfer exists, the principal may recommend to the superintendent that the student be transferred to an alternative setting. The principal must provide in writing: (1) an explanation of the student's behavior or academic performance that is at issue; (2) documentation or a summary of the documentation of the efforts to assist the student in the student's regular educational setting, if applicable; and (3) documentation of the circumstances that support an involuntary transfer.

A copy of the recommendation and other documentation must be provided to the parents by certified mail or in person. The parent may request an informal meeting with the superintendent to discuss the transfer. The superintendent has the authority to determine who may be present at the meeting.

If the superintendent approves the transfer, the principal of the regular educational setting and the principal of the alternative setting shall make all necessary arrangements.

The parent may appeal the superintendent's decision to the board. The board will hear the appeal in closed session and will follow its procedures as provided in policy 2500, Hearings Before the Board. During the period of the appeal, the student may be transferred to the alternative learning program.

# 5. Assignment During a Long-Term or 365-Day Suspension

A student who receives a long-term or 365-day suspension may be offered services in the alternative learning program or for a portion or the full duration of the suspension. See policy 4353, Long-Term Suspension, 365-Day Suspension, Expulsion. Any student who receives a long-term or 365-day suspension must be offered alternative education services unless the superintendent provides a significant or important reason for declining to offer such services. Alternative education services include, but are not limited to, the alternative programs established in this policy in accordance with G.S. 115C-105.47A.

# 6. Assignment of Student Sex Offenders

The board may decide, pursuant to G.S. 115C-390.11(a)(2), to assign a student who is subject to G.S. 14-208.18 to an alternative learning program.

# D. TRANSITION FROM ALTERNATIVE LEARNING PROGRAMS

In most instances, the goal of the alternative learning program is to return the student to the regular educational setting with the skills necessary to succeed in that environment as soon as practicable. The personnel of the alternative learning program and those of the regular educational setting shall work together to help create a successful transition for the student.

If the student is not or will not be returned to the regular educational setting, the alternative learning program will assist in the student's transition to other educational settings, including other programs offered by the school system or a community college or vocational school.

# E. ASSIGNMENT OF PROFESSIONAL PERSONNEL TO ALTERNATIVE LEARNING PROGRAMS

When assigning professional personnel to an alternative learning program, the superintendent shall consider the experience and evaluation ratings of the professional employee who may be assigned to the program. As school system resources allow, the superintendent shall strive to avoid assigning to an alternative program less experienced professional personnel or professional personnel who have received an evaluation rating of less than "accomplished" within the last three years.

# F. EVALUATION OF ALTERNATIVE LEARNING PROGRAMS

# 1. State Accountability

The board will determine annually how each alternative learning program will participate in the State Alternative Schools' Accountability Model. The superintendent shall provide for this information to be reported to the North Carolina Department of Public Instruction by August 1 of each year.

# 2. Information to be Reported to the Board of Education

Each year, the board will evaluate each alternative learning program based upon reports provided by the superintendent and any other information the board wishes to consider.

Legal References: G.S. 14-208.18; 115C-47(32a), -105.27, -105.47A, -105.48, -276(r), -288, -367, -369, -390.7, -390.9, -390.10, -390.11; State Board of Education Policy GCS-Q-001, GCS-Q-002; *Policies and Procedures for Alternative Learning Programs and Schools* (NC Dept. of Public Instruction, October 2014), available at <a href="https://eboard.eboardsolutions.com/Meetings/Attachment.aspx?S=10399&AID=31595&MID=1590">https://eboard.eboardsolutions.com/Meetings/Attachment.aspx?S=10399&AID=31595&MID=1590</a>

Cross References: Parental Involvement (policy 1310/4002), Hearings Before the Board (policy 2500), School Improvement Plan (policy 3430), Conflict Resolution (policy 3431), Student Sex Offenders (policy 4260), School Plan for Management of Student Behavior (policy 4302), Student Discipline Records (policy 4345), Long-Term Suspension, 365-Day Suspension, Expulsion (policy 4353), Assignments/Reassignments/Transfers (policy 7440)

Adopted:

# Personnel Advisory Committee Meeting December 6, 2017

#### Welcome, Introductions

Deanna Holaday (Parkway), Madison Hollar (Cove Creek), Tonya McKinney (Mabel), Dr. Gary Childers (Board of Education), Jonathan Miller (Watauga High), Missy Searcy (Blowing Rock), Maria Nash (Hardin Park), Joni Horine (Hardin Park), Mitzi Ledford (Green Valley), Kim Dunnagan (Bethel), Jennifer Hendrix (Central Services), Dr. Stephen Martin (Central Services), Christy Parker (Central Services)

## **School Updates**

- Bethel Watauga Ed Foundation grant in media center is being used to help bring enthusiasm back to the library; 8th grade went to Greensboro to Civil Rights Museum, 5th/6th grades went to Whitewater Center
- Blowing Rock Dec 15 Green vs Black basketball game (co-ed student and faculty on teams);
   service projects for community, Christmas carols, gifts, and ornaments for residents of Foley
   Center; Mr. Sukow has been co-teaching in classrooms, teacher-led professional development
- Cove Creek Cove Creek and Mabel went to Civil Rights Museum (Greensboro) in October;
   teachers built a common course in Canvas; 8th grade field trip to WHS; mini-PD on Canvas,
   Cove Creek is now a Green School
- Green Valley Wild West Book Fair last week, lots of field trips, 1st grade went to a Christmas
  tree farm and left letters on trees for those who purchase them; Valle Crucis 1st grade came to
  visit and did a tour partnering with schools; 8th grade to Civil Rights Museum in Greensboro;
  7th grade dinner theatre last Friday; lots of parent trainings, Science PALS
- Hardin Park Middle school Jingle Bell Jam, school-wide read, 7th grade to nursing home to spread holiday cheer, Science PALS, Technology Wednesdays, Hardin Park is working to become a Compassionate School this year; A-team will travel to Buncombe County to learn more about how to practically implement ideas and concepts into school classrooms from a Compassionate School.
- Mabel PD on A+ schools; lots of Thanksgiving feasts and plays, school-wide read in the spring; sleepover in the media center as reading incentive for 3rd grade; 3rd-8th to Wonder movie next week
- Parkway PD about trauma; Ed Camp in January; lots of Christmas activities; collecting canned food; Science PALS, just finished Love and Logic training; Blowing Rock and Parkway faculty basketball game was a success (money raised for PA system at Parkway; Blowing Rock split the proceeds).

 WHS - fall sports have ended, arts programs are outstanding, PLT teams are focused on exams; WHS is implementing a different exam schedule this year with time built in for review prior to exams

#### **District Updates**

- Central Services staff is serving lunch at each of the schools (one school per month). This is a great time to serve and to meet the students and interact with staff.
- All CEU's that were submitted through last week have been entered into system. HR is working to enter these each quarter.
- Intent forms regarding employment will be distributed online in January
- Upcoming Changes for Spring 2018: we will begin posting positions for 2018-2019 in mid-March; additional vacancies for next year as a result of class-size reduction in grades K-3. We will post Critical Hiring Needs in the first round. Each month another round of job postings will occur as we approach summer. TA's will be posted near the end of the hiring process. There will be a job posting and an interview for every vacant position in the district. Internal transfers are still available, but individuals will need to interview (in order to be eligible for a transfer, the individual must have been in our system and in their current school for at least the last 3 consecutive years.) Employees interested in being considered for a transfer should complete the Transfer Request From available on the HR webpage.

# Supplemental Benefits Provider Selection Update

- Request for Proposals (RFPs) were distributed in September. Four vendors responded. A Benefits Selection Review Team was formed with representatives from a variety of employee categories. The proposals were thoroughly reviewed and each vendor presented to the team.
- Review team reached consensus; the recommendation for the Supplemental Benefits Provider will be presented to the BOE on 12/11/17

#### **Bonus Leave Days - Reminder**

- 3 bonus AL days for folks who were employed on July 1, 2017
- Can only be used on days that school is not in session if you require a substitute
- Teachers can use bonus AL on optional teacher work days
- It is highly recommended that Bonus AL be used before regular AL days
- Bonus Leave will remain with employee, but do not have a cash value at retirement

#### Teacher Contracts - 1,2, 4 year options

- School Board Attorney, Chris Campbell, made a presentation to the BOE in November.
- Dr. Martin is seeking input from a variety of groups including Personnel Advisory Council (teachers), District Leadership Team (principals), Assistant Principal Leadership Academy, Central Services Leadership Team, and the Board of Education.
- These new contracts do not apply to teachers who already have career status as long as the teacher remains in Watauga County.

- Extended contracts do not apply to teachers who are in their first 3 years (they receive a one year contract).
- Question: Is there a way to lessen the observation/evaluation burden on principals? This will
  not necessarily lessen the evaluation burden on our principals and APs Evaluations are
  driven by a different law and the license expiration date. The length of the contract does not
  impact the number of evaluations that a teacher is required to have during a school year.
- Beginning July 2018, we may begin offering 1, 2, or 4 year contracts. If a teacher is on a 4 year contract, same due process rights apply as a teacher with career status during the term of the contract.
- The advantage of a four year contract is more security for the teacher and the ability to have a
  more permanent employment relationship with the district. One year contracts offer more
  frequent options regarding employment decisions to the district.
- For information: Administrators have not had career status for a number of years. By state law, new administrators are offered a 2 year contract. Once the 2 year contract expires, they can be offered a 4 year contract.
- The plan is to present a draft policy to the BOE at the January 8, 2018 meeting.
- Feedback from PAC members:
  - Teacher/student growth should not be used as a component in determining the length of contract
  - o Option 3 has the most flexibility and a greater recruitment and retention possibilities
  - Committee feels that either a 1 or 4 year contract is sufficient; no need for a 2 year contract; 1 year contract when needed or required and 4 year contract when warranted
  - We should include the following criteria in determining the length of the contract:
    - Do not use student test scores
    - Principal must make a recommendation
    - "At least one of the following"
      - Advanced degree
      - Proficient in all standards (3 of 5)
      - Difficult to fill licensure area/difficult to hire school
      - NBPTS certification
      - Multiple areas of licensure
      - Extra duty services (coach, faculty sponsor, etc)
      - Advanced leadership roles

#### Agenda Items from Schools

None

#### **Future Meetings for 2017-2018:**

February 22, 2018 April 26, 2018

Meetings will be held at the Central Office and will begin at 3:45pm.