

## 12/2/20 - Workshop Business Meeting

Present - Patrick D. McCabe, Roxanne Rebmann, James Grant, Erik Polkowski, Deborah Forrestel, Jody Brege, Robert Masse, Heather Cayea, Rich Ertel

Jim - Good evening everyone. It's 7pm, I'd like to call the meeting to order. Pledge to the Flag. We do have a presentation this evening, Rich Ertel from Allied Financial Partners. He is here to present the results of the internal audit. Thanks for joining us.

Rich - You're welcome. I'm just going to go over the highlights here and let you know what it is we did and what conclusions we came up with and what results we found. What you do is you hire us to conduct an internal audit, internal control audit for the district. This is not a financial statement audit, there's no numbers involved. What we do is we take a look at your internal controls and let you know if they're adequate, if they're working the way they should be. Our objective is to assess the adequacy of the district's internal controls to make sure you're preventing errors, safeguarding assets, detecting problems, ensuring correct financial reporting, complying with laws and regulations, and optimizing the flow of information. What do you have in place that enables you to do this is basically what we're looking at and seeing if it works. We do not audit financial statements. There's no numbers involved. We're just looking at your processing. What we're trying to do is provide reasonable assurance regarding your controls, not absolute. We can't look at everything, that's impossible. What we did is we took a sample of some areas that we thought were representative of the entire district. This year especially, we took into account the impact of COVID-19 because people are working remotely and our concern was will the policies and procedures change or circumvented in order to accomplish what it is you wanted to do. Was there a breakdown of procedures? The first thing we did was a risk assessment of your inherent control risks. What those are, inherent risks is just something that's built into the system. Something like handling cash. You're handling cash, there's a risk. There's always going to be a risk. Controlled risk has to do with how you have your operations set up. Do you have segregation of duties, which of course is a protection. Next we select the areas of internal controls to be examined, then we do the testing process. We do this in a couple of steps. What are your controls? How are they documented? How do you set these up? Basically, what we do is we look at your policies and procedures, your policies and procedures manual, make sure they're updated, make sure everything is working the way it should be. The next thing we do is take a look to see if they're designed properly. You can have policies and procedures, but if they're not set up properly, you might be exposed. The next step is do the employees involved understand the policies? We do this by interviewing. It was a little different this year because of a limited opportunity to meet people, but there was an awful lot of emailing going back and forth, so that worked out alright. We had to ensure compliance. In order to do this, we read your board minutes, your financial statements, any supporting records or documentations, keeping in mind the cost of the control should not exceed the benefits. You shouldn't be spending a lot of money to make sure you're not missing \$5. That's basically what we do. Now I'll tell you what the results were. We chose two areas. One was food service, the other was purchasing. Food service in particular because of the state aid and federal aid that you're getting for it. Your whole structure changed this year. You're not selling lunches anymore. How was that impacted with the policies in place to keep things running smoothly? What we took a look at too was your filing for aid. Were they filed accurately and on time for you to get that state and federal aid that you should be getting? What we found was everything was done very smoothly, Barb does a nice job. What we understand is she's making money now, which is good. We talked to her quite a while, one of the things we talked about was being prepared for the loss of that aid. Eventually, it's going to go away, you're going to have to shift back again. One of things that she talked to us about was inventory. She has to take different types of inventory now because of meals that she's preparing. Things should be non-perishable. I never gave any of that a thought, but we found the controls are adequate and they're properly implemented. That's as good as you can get. You have real good controls in the food service. The other area we took a look at was purchasing because again, we didn't know what was going to happen there. How was the whole process going to work, how were you going to buy things, receive and match everything up? Fortunately, your system is set up in such a way that it's very integrated with the IT system. Everything is connected, it's mostly paperless. Actually, I think it's almost completely paperless. We took a look at the system to see how it worked out. Didn't seem to be any problems there. To test it, we sampled some payments. We picked fifty payments at random. Wanted to make sure everything was up in order. What we did is we made sure the amounts were correct, the purchase order is attached, if it was authorized by the purchasing agent, did the invoice match, was it authorized by the internal auditor? We found everything was in place and done

correctly. Didn't seem to be any disconnect between the way they were doing it before, the way they're doing it now. They have the same good internal controls. The one thing we thought we had with purchasing, one of the vendor's names was misspelled on the check, but by the time we mentioned it to Sue Brewer, she had corrected it, so everything was fine. They cashed their check anyway, so I don't think they were too upset. In conclusion here you have good controls. Based on the history, you had good controls. It's structured very nicely and things are working out very well for you. That's what I got.

Jim - That's very good information and good news. I believe the history of the audits, your firm has audited the internal controls for a number of years and haven't found any issues.

Rich - You look at the actual report and it has a schedule there of what area was looked at and what years. I believe you're correct. For the most part, we haven't found too much of anything going on. Really good solid controls.

Jim - Ok. Well, I appreciate you coming out tonight. I'd like to thank Mrs. Tretter and her entire staff and Mrs. Goodman and her staff for following adequately the procedures and making sure that the assets of a school district are well-maintained and safeguarded. Thanks for joining us.

Rich - You're welcome.

Jim - Any other comments or questions from the Board?

Rich - If you have any questions, I left a few cards up there. Who knows, next time maybe we'll have a different name again.

Jim - Item #3 Hearings of Individuals and Delegations. This is a time in the board meeting when district residents may address the board of education with their comments relative to issues, not individual people. Comments are to be submitted to the District Clerk prior to the meeting. We do not have any public content. Item #4 Committee Reports. Recreation Board.

Debbie - Our meeting is tomorrow.

Jim - Ok. Delegate. We do not have a meeting I think until January. Legislative?

Erik - There was a meeting on November 19th that was held via Zoom. The first thing that kind of come back with it was in regards to Albany. They're trying to arrange Zoom meetings with representatives via Zoom with your local representatives in lieu of possibly traveling there. That will be something that may be coming up. I did, there was a comment there in regards to coordinating with districts, similar to the Erie County Board Association, there is a Niagara-Orleans one, in which Starpoint, Lew-Port, and Newfane are very active in. I just had made a recommendation, it was discussed previously, to try to reach out to say that since we're so active in ECASB and that Niagara-Orleans is pretty much our back door, very common to us, I would act as a liaison to work with them to try to do some coordination. Joe O'Malley, who is the president for the Board Legislative Team, had reached out to Lew-Port and an introduction and will try to coordinate some things back and forth between the two of us. Two things that came up in regards to the round table that I thought was interesting. One thing that was brought up was that Sweethome is doing a half an hour, instead of meeting every other week, which they are for regular board meetings, they are meeting just like a Zoom call the alternate weeks just seeing how everything is so volatile with COVID-19, that was something that they implemented that a lot of people felt was rather interesting and a positive thing, just to keep on tabs if there was a need for dialogue or something, at least it was addressed. The one other thing that was also put on there was in regards to one of the districts had a representative from student government as a representative on a school board, which was really good from the standpoint given the current state of COVID-19 and also in regards to having the health individuals speak to us earlier in the year, that mental health to students. It was a nice crossover to getting student representation as to how the current situation, remote-learning, mental health, well-being, it was a nice correlation to try to get that sort of representation there in regards to the students. It might be something to consider.

Jim - There at least we could invite student government to a meeting and work on a presentation. Budget and finance. I know they met. Mr. Masse, anything?

Bob - I haven't to Mr. Kenline. He did have the information, but I haven't spoken to him about it.

Jim - Ok. Item #5 Superintendent's Report. Mr. McCabe?

Pat - Sure. Well, I know the most pressing matter that the board needs an update on, as well as the community, is where we stand relative to our yellow zone designation and COVID-19. I just wanted to start there. I think it's kind of important we take a wide angle look first, then I'll narrow down. In that wide angle lens, we all saw the recent announcement by the governor, in which the orange and red zone designations have been modified, in particular to the testing relative to those zones, where now 20% of the population gets tested over a course of a month for orange, and 30% of the population over a month for red. Those two bullet points are on a slide in one of his press conferences. Everyone reacted and thought about implementation, but there has been no guidance from the department of health on what that means. We have no clarity as to whether or not we still have to test 100% of the people, then subsequently test 30% of the population over a course of that month. That was the case that it was 100% testing, then that subgroup gets tested weekly. At this point there are no documented guidelines from DOH. That includes us, we are in yellow zone. The yellow zone designation, as you're well aware, is 20% of our population in order to return to in-person learning. Not necessarily spread over a month. Right now the yellow zone designation is more rigorous than the orange zone designation, according to the press conference. Most recent as of today, correspondence from the department of health was we're working on the guidance. I think it's important to recognize as the numbers in the state, in particular WNY and Erie County, the rise caused an adjustment of not only in metrics, but how we respond to the metrics. More specifically to us, as you're well aware, we sent out a consent form for parents to respond, a paper and electronic form. To date, we're still awaiting for approximately 62% of the student population to respond. That's a significant number of people we haven't heard from. That also means we heard from the parents from 38% of our kids. At this point, of those respondents, 31% parents have agreed to have their children tested, 7% have declined to be tested. Putting that in real numbers. We have 1034 kids attending in-person learning. We have consent forms for 317, we have 70 kids whose parents have declined. We have 1/3 of people responded. What I need to do is encourage the community, we need to hear from them. Whether they consent or decline, we just want to know more. We had 196 staff members reply. 174 consented to be tested, 22 have declined. We have enough to meet our magic number of 256, representing 20% of our population. We have enough, but it would just be nice to have a wider base to draw from. As I indicated, I'll ask parents again via robo-call first thing tomorrow morning to take a few minutes to respond to the online questionnaire. The paper-base has already been mailed home. We understand with children not coming into school, it would be hard with a literal paper-based copy at this point. We just ask for their continued cooperation. I shared with the community, with the board, with our staff there still are two variables that we must constantly monitor and consider when it comes to providing in-person learning. One is our ability to test, including having enough kids. Second is whether or not we'll have the appropriate staffing levels to maintain appropriate in-school instruction. I'll talk about testing first, then I'll talk about staffing next. We are prepared and ready to administer the BinaxNow Rapid Test on Monday. We partnered with an agency that's serving as our lab director. We have a separate partnership with Aveanna Healthcare System. They are providing us with an RN and two LPNs that are specifically trained, they have to take training to administer the rapid test. They have the training, are ready to go. We currently have our multipurpose room setup, prepared, staged, ready, appropriate social distancing, privacy areas for those individuals that would be tested. We are ready to do random selection of students and staff, as early as tomorrow. We are going to notify families that their child will be tested via the email that they provided us through their consent form. That will be included in a letter that will be going out from me through a robo-call. One thing that we struggled with and wrestled with quite a bit was maintaining a safely controlled environment for our children, staff, including the staff that are administering the tests, and parent access. We understand that some children might be nervous. I will tell you, if you watch the video, the test itself is very benign. It's a shallow nasal swab, not a deep penetration. It will only take a few moments, I don't think it will be uncomfortable in any way. In part, we rely on our medical providers, and they really encouraged us not to essentially compromise our current safety protocols by bringing large numbers of community members in. At this point, we're only going to allow parents to accompany through grades K-2. We had to go to a random draw, so we don't know how many kids that is yet, but both parents will be notified and we will have the opportunity for them to come in. We'll need extra bodies to monitor it, but quite frankly, given our space and social distancing requirements, we couldn't open it up beyond that. We are going to ensure that our nurses who are familiar and are friendly faces are down there, our administrators will be down there so our children will be comfortable in seeing folks that they see every day. Within the multipurpose room itself, everyone in there other than those being

tested, will be in full PPE. Our administrators will not be in there. We'd rather have them outside in the foyer, so the kids can see them coming in and out. I think it would add a layer of potential anxiety. Parents will be notified of the test results within 24 hours. In the event that a child, or staff member for that matter, were to test positive, they would be notified immediately. The individual or child or adult will be brought down to our nurses' office where they have an isolation area that would be with our nurses, monitored until such time that they can be brought home. I had the chance to talk to one of our neighboring districts. The testing is going well. The report from them was kids are fine. Fifteen minutes out of their day, out of class, then they're done. That's encouraging to hear that it's going well. We are ready.

Jim - Do we have tests?

Pat - The tests have not arrived. They are scheduled to arrive on Friday. They don't come here to Akron, Mr. Grant. They will go to Aveanna Healthcare because they are a waste and medical staff that can receive that type of thing. They will bring them to us. Our Dr. Farrar has really done a lot of coordination with the two healthcare agencies that we're working with as well as the SED. Our other variable is staffing. As you are well aware, prior to the Thanksgiving Recess, we reached that point that we could no longer continue the in-person operations of schools. We had significant staffing shortages inside the classroom, outside the classroom. That forced us to move to our remote modality from November 30 through this Friday, scheduled time. We've been monitoring, we have some individuals that were either in quarantine or isolation, now are able to return. We do have so far one other person identified as a close contact, and that person needs to be out over the break. The great news is we believe we will have appropriate staffing on Monday. Testing ready to go on Monday. Those are the variables we need to presume for the resumption of school on Monday. We are going to continue to obviously work very closely with the Department of Health as well as an ongoing communication with neighboring districts in the WNY Region, quite frankly, including the Southtowns now because as the spread seems to continue to arise, it certainly has an impact in all districts. We are interdependent. Many of our staff members live in adjoining districts. Some of them are teachers. One teacher has a household positive, then the spouse needs to quarantine. It can impact us here at Akron, even though they live many towns away. One of the things maybe I should have started with, is that I believe our school is safe. I say that kind of confidently because today not just Akron, virtually every school in WNY has had no instances of in-school spread of COVID-19. In fact, as our children are engaged in remote learning, I am more concerned that all the mitigating factors, like the handwashing, respiratory etiquette, the masks, the social distancing are harder to enforce at home and within the community. They're certainly harder in my home. Kids have friends, especially older kids. They deserve an opportunity to socialize. They can get that here in school and still be safe. It's much more challenging for kids outside of a school environment. I had shared with the board, and I shared with the community and staff, that in the event that there is any indication of in-school spread of COVID-19, I would be looking to go remote. Clearly, that is not the case here, so the level of confidence that I have when our kids are with us and when our staff are with us, we're providing them with an extremely safe environment. I think that needs to be recognized as well. There's a lot of anxiety about sending your kids to school. I'm here to say our schools are safe. It's not just my opinion, it's been substantiated through the data collection that we have seen here in Akron and elsewhere. I think that point sometimes gets lost when we worry. We worry because we protect our kids, we love them. If they're right next to me it's the safest place possible, I know it is within your household, but even sometimes that can be challenging. I want to thank our parents and our staff members for what they've done to keep our schools so safe. We're here to help children learn. I think kids learn by participating in learning, especially our younger kids, not necessarily by watching it. That's where we are. Questions about things? What-if scenario? What if we lose more people? Then we're going to have to head back to remote, I'm afraid. I'm a data-guy, I'm going to share this with you. The data right now says we can do this. I want to say anecdotally, I heard from a teacher and an administrator that the remote learning is going well. I'm pleased that it's perhaps going in a more positive direction than it was this spring. It's a learning curve. It was a high school teacher I spoke to. That was good to hear.

Jim - It's unfortunate, but we're all better prepared to handle things now than we were in March because it was so brand-new. While it may be easier to be remote, it is certainly better for our students to be here and learn in the building, even if it is only part-time.

Pat - Briefly, I wanted to share with the board. It's not any ground-breaking news, but just a brief update on where we are relative to transportation reimbursement. Going back to our period of closure last spring, and again, it's worth keeping an eye on now that we had a week of closure. Education Law does not recognize the costs districts may have encumbered relative to keeping staff on standby for delivering meals, or delivery of student-learning materials as they did last spring. They only recognize the costs for transporting kids. As you're aware, we didn't receive, we're scheduled not to receive reimbursement. Worst-case scenario, it's close to \$400K for the period of time. My understanding is the Board of Regents is looking into that, looking into legislative action that might drive some relief in that area, where from May to June employees were kept on-board in our Transportation Department, received full salaries and perhaps some relief transportation in that area. Not definite news, but at least it's encouraging to know that it's on the docket to be looked at. If I hear any more, I certainly will let you know. That's all for tonight.

Jim - That's all for tonight?

Bob - The cost of the testing, do you have an idea? Obviously, partnering up, we're bringing people. I'm just curious if we have funding for that, where is it coming from?

Pat - It's coming from us. The test itself, Mr. Masse, is provided to us by the NYS Department of Health at no charge. The associated costs of administering the tests, however, is not something we budgeted for. It was a little over \$1000 for partnership with our lab director. We are paying an hourly rate for the RN and the LPNs. It will in total, those two days are in the ballpark of \$5000. If we get to a situation where we're in orange zones and there's ongoing testing where we need people out more frequently, it's approximately \$65 for an LPN, \$75 for an RN. That's from the top of my head, don't quote me on that.

Bob - You hear Erie County is opening up a few of their labs. Obviously, I think we're in much better of a situation, but is factoring in anywhere?

Pat - I'll quote the Buffalo News that said too little, too late. Not my words. Quite frankly, Erie County has allowed school districts to use their CLIA number, which is a number you have to have in a health agency to order the tests. However, they are not partnering with districts for the actual administration or the uploading of data. You still need a healthcare provider to be a lab director in order to administer. You can order using the county's license now, but you can't implement that, that's not a liability they are willing to take on.

Jim - To further clarify that point, I read that it is a new CLIA number. It's not their existing CLIA number.

Pat - We were up against the timelines. Although they had said they would partner with us during all of our reopening plans, we'll speak to how we need to be amended, when they wouldn't, they couldn't, we had to quickly.

Bob - It's great that you did what you did, I just was curious about that one. Thank you.

Jim - To allow us to reopen, you had to move forward, or to remain open at the time, so yes, you needed to move.

Debbie - The grant that the county gave us, can we use those funds to pay for?

Pat - Are you talking about the CARES Act? It's important to remember what happened there. When the state released its budget, they added or subtracted, depending how you look at it, the Pandemic Adjustment. They said ok, the state revenue is down, down, down, so municipalities, school districts, we're going to give a pandemic adjustment. We're going to take this money away from you. Then the Federal government came in with the CARES Act, stimulus money to offset that. We started the year with our revenue from the state equal to the year prior. Even though our expenses went up, our revenue stayed flat for the 20-21 school year. The Pandemic Adjustment was withdrawn from the state, then the federal money came in. When the County Executive said we gave you all that money, well, no the federal government gave us money. We did apply it for all our PPE and things of that nature because it was limited as to what it could be spent on, but it wasn't like additional revenue. We also had to spend that by December 31, 2020.

Jim - Any other questions for Mr. McCabe? Item #6 Instructional Appointment. Our recommended action is that the Akron Central School Board of Education, upon the recommendation of Patrick D. McCabe, Superintendent of Schools,

hereby appoints Jacob Dobrick, who holds an Emergency COVID-19 Certificate in the technology education area to a probationary position in the Technology Education tenure area for a probationary period commencing on December 7, 2020 and expiring on December 6, 2024, unless extended in accordance with the law. This expiration date is tentative and conditional only. Except to the extent required by the applicable provisions of Section 3012 of the Education Law, in order to be granted tenure the teacher must receive composite or overall annual professional performance review ratings pursuant to Section 3012-c and/or 3012-d of the Education Law of either effective or highly effective in at least three (3) of the four (4) preceding years, and if the teacher receives an ineffective composite or overall rating in the final year of the probationary period the teacher shall not be eligible for tenure at that time. Salary for the school year 2020-2021 will be in accordance with the District/AFA Collective Bargaining Agreement prorated based on Schedule I, Step 1.

Jody - Moved.

Heather - Second.

Jim - Any questions or comments? I think I would like to clarify a question that was asked me before our meeting, what the probationary COVID rules allow? If you could, Mr. McCabe.

Pat - So students or applicants for certification, particularly students that were doing their student teaching, things of that nature, trying to receive their certification, experienced a number of challenges last spring. Most notably, difficulty providing in-person instruction. Schools were in a fully remote model, there were a number of things needed to provide SED, show them on videos, their levels of competency, provided by their cooperating teacher, the list goes on and on. Each student may be in a different situation. SED recognized this that they had all these graduating kids that weren't going to get their certification and allowed for this new specialized certification, Emergency COVID-19 Certificate, for them to apply then they can start pursuing subbing and teaching jobs. They have a year to submit all their necessary paperwork, including a minimum number of hours of in-person learning, and then can apply for the initial certification. It's important to note that again, because we're in another COVID-like year, right in the language of SED, they can apply after an extension, if necessary. The individuals of the board considering recommending, he shouldn't need that, quite frankly, you could adapt in the future.

Jim - Ok. Any other questions or comments? If you could vote on that appointment.

Roxanne - Motion carried.

Jim - Thank you. Congratulations to Mr. Dobrick. Item #7 Personnel-Instructional. Our recommended action is that the Akron Central School Board of Education, upon the recommendation of Patrick D. McCabe, Superintendent of Schools, does hereby approve the following instructional items, consent items #7A-7C.

Bob - Moved.

Erik - Second.

Jim - Any questions or comments on these items?

Roxanne - Motion carried.

Jim - Thank you. Item #8 Personnel Non-Instructional. Our recommended action is that the Akron Central School Board of Education, upon the recommendation of Patrick D. McCabe, Superintendent of Schools, does hereby approve the following non-instructional items, consent items #8A & 8B.

Jody - Moved.

Debbie - Second.

Jim - Questions or comments?

Erik - I just have one comment. In regards to there was a study that was done by the New Jersey Swim Safety Alliance. It has 44 indoor pools and facilities. Since reopening July 2nd at 25% capacity, their studies found that there were 212,641 people that visited those 44 locations and there's no transfer or instance of COVID-19. In regards to swim reopening, there has been a study that's been done of a sizeable size and using the same sort of social distancing was enforced, face coverings for instructors and coaches, locker rooms were closed and remained monitored to ensure the same sorts of principals that Alden was doing while utilizing the pool. Just as a matter of if there is any concern, that shows that that is not an issue.

Jim - Thank you for sharing that.

Roxanne - Motion carried.

Jim - Thank you. Item #9 Special Education. Our recommended action is that the Akron Central School Board of Education, upon the recommendation of Patrick D. McCabe, Superintendent of Schools, does hereby approve special education items, consent #9A & 9B.

Heather - Moved.

Erik - Second.

Jim - Questions or comments?

Roxanne - Motion carried.

Jim - Thank you. Item #10 School Board Correspondence. The Speed Boarding event at Erie 1 BOCES on December 3, 2020 has been postponed. That's a COVID-related postponement. I know they're talking about rescheduling for after the first of the year. Upcoming Dates. Wednesday, December 16, 2020 the Board of Education will hold its regular business meeting here and via Zoom at 7pm. Item #12 Hearing of Individuals and Delegations on Non-Agenda Items. Any input from the public? Anything that the board would like to bring up that we haven't covered yet? Ok. Item #13 Executive Session. We do have a need to go into Executive Session tonight to discuss negotiations. If I could have a motion, please.

Bob - Moved.

Debbie - Second.

Jim - Any questions or comments?

Roxanne - Motion carried.

Jim - Alright. Thank you. We are in Executive Session at 7:43pm. We do not intend to conduct any regular business after Executive Session. At this point, we'll close the meeting. I thank the public for participating and joining us this evening.