

F.O.I. Compliance – Subject to BOE approval at a future meeting

REGION 4 BOARD OF EDUCATION

Date: January 06, 2022

Regular Meeting – REMOTE MEETING held

(To view a recording of this meeting, please visit our website www.reg4.k12.ct.us and select “Remote Meeting Recordings” under the BOARD OF EDUCATION Heading)

Attendance:	<u>Region 4 BOE</u>		<u>Administration:</u>		<u>Other:</u>	
(√ = attended)	Kate Sandmann	√	Brian White	√	James Beckman	√
	John Stack	√			Ava Cunningham	√
	Lori Ann Clymas	√	Bob Grissom	√	Mike VanDeventer	√
	Jane Cavanaugh	√	Michael Barile	√	Lauren Messina	√
	Rick Daniels	√	Matt Espinosa	√	Gregg Wagner	√
	Lon Seidman	√	Carolyn Gbunblee	√	Carolyn DiPietro	√
	Alex Silva	√				
	Lol Fearon	√				
	Jennifer Clark	√				

Call To Order and Verbal Roll Call: 7:00 p.m. by Chair Sandmann

Items / Discussion

Public Comment – there was no comment.

Consent Agenda

On motion duly made and seconded, the Board unanimously **VOTED** to approve the consent agenda consisting of the minutes from the Regular Meeting of November 04, 2021; Minutes from the Special Meeting of December 02, 2021; and the accounts payable report.

Student Representatives Report

Valley Seniors Ava Cunningham and James Beckman provided the Board with an update on a variety of topics including Valley athletics; the kick off of the musical production process; performance opportunities for band and chorus members, the Best Buddies program, the Winter Ball, and other general VRHS activities.

Superintendent’s Report

Superintendent Brian White provided the Board with a brief update about the return to school following the winter break. So far we have been fortunate to have fairly normal staffing levels in all of our schools which has allowed us to have a normal return to school this. Per his recent communications to the community, we have been able to distribute supplies of masks and testing kits to each of our schools. He thanked each town for their assistance in procuring some of these materials.

The Board had a chance to ask Superintendent White questions.

Assistant Superintendent’s Report

Dr. Brzozowy was unable to attend this evening so she will share her update and report the next time they are together.

Finance Office Report

Finance Director Bob Grissom reviewed enclosures regarding the Current Year-to-Date Financial Status Report; Cafeteria Fund Update; and Medical Reserve Tracking. The Board had a chance to ask questions after each report.

Mr. Grissom notified the Board that in December, the District was notified by the State (DEEP) of a violation regarding a wastewater permit that was applied for back in 2013. The 2013 filing of that permit required the submittal of a wastewater plan to the State within 2 years. The State notified the District that the associated wastewater plan was never submitted. At the State's suggestion the District consulted with an engineer firm specializing in this type of work to determine an appropriate response, and next steps. This was done and the State accepted our response, as of December 23rd, which was within the required response timeline. No further associated action is needed or expected.

Chair Sandmann asked R4 BOE Treasurer John Stack if he had any updates he wished to share with the Board. Mr. Stack shared that the Supervision District and Region 4 audits have been completed and they will have their Region 4 report presented later this evening and he believes the Board will be happy with the report.

Principals' Reports

Matt Espinosa – JWMS Principal

Principal Espinosa shared an update on a variety of JWMS related topics including student leadership; recent student success at Lego robotics competitions; intervention and enrichment activities; the winter sports season; and other JWMS activities.

Mike Barile – VRHS Principal

Principal Barile shared an update on a variety of VRHS related topics including college acceptances; next year's scheduling process; the 8th grade transition process which is already starting with an 8th grade transition night to be held virtually on January 27th; school activities to enhance and encourage social engagement for students; upcoming mid-terms; administrative meeting with Booster Clubs; and other VRHS activities.

Associate Principal Carolyn Gbunblee shared an update and presentation regarding the R4 Athletics Committee Self Study (see attached).

Board members had time to ask questions.

On motion duly made and seconded the Board unanimously VOTED to accept a donation of \$10,000 (\$6,000 to VRHS & \$4,000 to JWMS) from the R4 Education Foundation to be used to support the Joint VRHS/JWMS 2021-22 Musical Production at the discretion of administration.

On motion duly made and seconded, the Board unanimously VOTED to accept a donation of \$1,500 from the Max Showalter Foundation to Valley Regional Musical Productions to be used at the discretion of administration.

Other Reports:

Presentation of Audit Report by Mahoney Sabol (see attached). The auditors issued unmodified "clean" opinions on the Region 4 financial statements. They did not report any material noncompliance of laws and regulations, nor any significant deficiencies or material weaknesses in internal control over financial reporting. The auditors also issued an unmodified "clean" opinion on compliance and internal control at the Federal Award Level. They did not report any significant deficiencies or material weaknesses over compliance. The prior year finding 2020-001 *significant deficiency in internal control over financial reporting*, is no longer considered to be a significant deficiency.

The Board had a chance to ask questions.

On motion duly made and seconded, the Board unanimously VOTED to approve the Superintendent's recommendation for the distribution of surplus Region 4 funds in the amount of \$689,113 from FY 2020-21 to the member towns based on 2020-21 contributions as presented:

Town of Chester = \$168,309
Town of Deep River = \$246,906
Town of Essex = \$273,899

Superintendent White shared a summary of the key provisions in the tentative agreement with the Region 4 Secretaries and Nurses Union. He thanked all those who participated in negotiations and noted that they had very positive negotiations with the group. This contract is for a length of 1 year in order to help stagger the renewal cycle for all of our contracts back to a more spread out schedule, for future years.

On motion duly made and seconded, the Board unanimously VOTE to approve the *Agreement between The Regional School District No. 4 Board of Education and Local 1303-419 of Council 4 American Federation of State, County and Municipal Employees, AFL-CIO effective for July 01, 2021 – June 30, 2022*, as presented

No other Reports were made

Public Comment:

Virginia Carmany of Chester wanted to thank Brian, Bob, and everyone else, from administration through to board members, who worked over the last couple of years to bring down the capital and cafeteria deficits and to clear all of the weakness out from prior years' audits.

On motion duly made and seconded the Board VOTED (8 yes, 1 no – R. Daniels = motion passed) to move into Executive Session at approx. 8:53 p.m. to discuss contracts and negotiations regarding the marketing/sale of R4 owned property at Falls Landing. The Board invited Carolyn DiPietro and Gregg Wagner from Berkshire Hathaway to join them.

The Board returned from Executive Session at approx. 9:54 p.m.

On motion duly made and seconded, the Board unanimously VOTED to authorize the Superintendent and/or other designee(s) to negotiate the terms of possible sale of District property at Falls Landing and authorize the Superintendent and/or other designee(s) to draft a purchase and sale agreement related thereto to bring back to the Board at a future meeting for its review, discussion and possible vote to approve the purchase and sale agreement and send it to a Special District Meeting for final approval pursuant to Section 10-56 of the General Statutes.

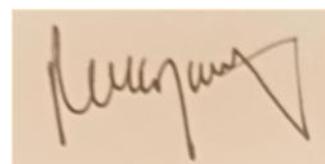
FUTURE AGENDA ITEMS:

- Region 4 BOE Budget Workshop I January 26, 2022 @ 6:00 p.m.
- Region 4 BOE Budget Workshop II February 07, 2022 @ 6:00 p.m.
- Joint BOE Meeting Thurs., Feb. 24, 2022 @ 7:00 p.m.
- Region 4 BOE Budget Workshop III March 02, 2022 @ 6:00 p.m.
- Regular Region 4 BOE Meeting, Mar. 03, 2022 @ 7:00 p.m.

ADJOURNMENT: On motion duly made and seconded, the Board unanimously VOTED to adjourn at 9:59 p.m.

Respectfully submitted,

Rick Daniels, Secretary – Region 4 Board of Education





Presentation to the Board of Education

Fiscal Year 2021 Audit Results

Regional School District No. 4

Presented by:
Michael J. VanDeventer, CPA, Partner
Lauren A. Messina, CPA, Senior Manager

January 6, 2022

Agenda

- Scope of Work
- Auditor's Reports
- Financial Highlights
- Required Communications
- Questions

Scope of Work

Audit of Financial Statements performed in accordance with the following:

- Auditing standards issued by the American Institute of Certified Public Accountants
- *Government Auditing Standards* issued by the Government Accountability Office

District did not meet the threshold for having a state single audit:

- The threshold is \$300,000 and the District spent approximately \$254,000 in state financial assistance

Federal Single Audit performed in accordance with the following:

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- Applicable grant and contract agreements

Agreed-Upon Procedures on End of Year School Reports (EFS):

- Procedures required by the State of Connecticut Department of Education

Scope of Work *(Continued)*

Nonaudit Services:

- Assisted in the preparation of the financial statements, the schedules of expenditures of federal awards and related notes
- Assisted in the conversion of the governmental funds financial statements to the government-wide financial statements
- In order for our firm to be able to perform these services and remain independent of the District, management is required to oversee these services by designating an individual with suitable skill, knowledge, or experience, to evaluate the adequacy and results of those services; and to accept responsibility for them. Robert Grissom, Finance Director, has accepted responsibility for these services

Auditor's Reports

Report on Financial Statements:

- Unmodified "clean" opinions on the District's financial statements:
 - An unmodified opinion is expressed when the auditor concludes that the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America as established by the Governmental Accounting Standards Board (GASB)
 - Our opinion provides reasonable assurance that the financial statements are free from a material misstatement, whether due to error or fraud

Report on Compliance and on Internal Control over Financial Reporting:

- We did not report any material noncompliance of laws and regulations
- We did not report any significant deficiencies or material weaknesses in internal control over financial reporting

Auditor's Reports *(Continued)*

Federal Single Audit

- Report on Compliance and on Internal Control at the Federal Award Level
 - Fiscal Year 2021: \$760,854 expended
 - Major program:
 - Special Education Cluster (IDEA) - \$378,832 expended
 - Unmodified “clean” opinion on compliance
 - No significant deficiencies or material weaknesses over compliance reported

Summary Schedule of the Status of Prior Audit Findings:

- Prior Year Finding 2020-001, *Significant Deficiency in Internal Control over Financial Reporting*, is no longer considered to be a significant deficiency

Financial Highlights

General Fund – Budgetary Highlights:

- The District's original budget did not contemplate the use of fund balance in order to balance revenues and expenditures
- During the year, the prior year surplus in the amount of \$306,440 was distributed to the Member Towns
- The budgetary surplus for fiscal year 2021 totaled \$689,113 and is available for distribution to the Member Towns
 - Driven by favorable budgetary results on expenditures, which were \$680,640 less than budgeted
 - Favorable variances on staffing, utilities, and transportation directly impacted by the effects of the pandemic

Financial Highlights *(Continued)*

Governmental Funds – Highlights:

- Total fund balances consisted of the following:
 - General Fund: \$758,926, an increase of \$430,827 from the prior year
 - Fund balance consists of:
 - \$69,813 assigned for encumbrances
 - \$689,113 unassigned, which is available for distribution back to the Member Towns
 - Education Grants Fund: No fund balance reported due to nature of fund accounting for cost reimbursement grants
 - Other Funds: \$385,031, an increase of \$191,265 from the prior year
 - Deficit fund balance reported in the Capital Nonrecurring Fund of \$18,327
 - Represents the remaining portion of the unfunded prior year deficit to be eliminated in fiscal year 2022

Financial Highlights *(Continued)*

Heath Insurance Fund – Highlights:

- Ending net position of \$3,325,738, a current year increase of \$2,436,183
- Current year activity reflects a planned increase in contribution rates from participating members to establish a reserve, combined with an overall favorable claims year driven by the impacts of the pandemic.

Required Communications

Auditor's Responsibility under U.S. Generally Accepted Auditing Standards:

- Management is responsible for the preparation of the financial statements
- Our responsibility is to express opinions on the financial statements

Planned Scope and Timing of the Audit:

- No changes in the scope or timing of the work that was originally agreed-upon

Significant Audit Findings:

- Qualitative Aspects of Accounting Practices
 - New accounting standards:
 - GASB Statement No. 84, *Fiduciary Activities*, resulted in the recharacterization of scholarship and student activities previously reported as fiduciary funds.
 - Statement 84 was applied prospectively with a cumulative effect adjustment recorded as of July 1, 2020, resulting in an increase to the District's net position in the amount of \$259,860.

Required Communications *(Continued)*

Significant Audit Findings *(Continued)*:

- Qualitative Aspects of Accounting Practices *(Continued)*
 - Significant estimates and judgments:
 - Estimated useful lives assigned to capital assets
 - Discount rates utilized to determine net pension and OPEB liabilities
- There were no significant difficulties encountered in performing the audit
- There were no uncorrected misstatements
- There were no disagreements with management
- We obtained a management representation letter and there were no unusual representations requested by us from management
- We are not aware of any consultations by management with other independent accountants

Questions?

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VALLEY REGIONAL HIGH SCHOOL

ATHLETICS SELF STUDY



TIMELINE & PROCESS

- Superintendent committed to review of athletics during 19-20 school year
- Fields and Grounds committee- 11/18/20, 12/2/20, BOE Presentation 12/15/20
- Sept 9, 21- Brian White sends letter regarding district initiatives, including athletics review
- Athletics Committee, including administration and board members, met Aug 30, Sept 30, Oct 28 (& Nov 22)
- Survey sent to parents, coaches, students on Sept 17 with return date of Sept 28
- Athletics survey sent to parents of JW students in Dec (will be sent to local/youth sports)
- Self- Study review team met on Nov 18 and Dec 2 and reviewed the CIAC Standards of an Exemplary Interscholastic High School Athletic Program; developed recommendations



SELF STUDY TEAM

Program Size

18-19- 352 (58%)

19-20- 238 (41%, No Spring Sports)

20-21- 295 (51%, No Football)

CIAC STANDARDS OF AN EXEMPLARY INTERSCHOLASTIC HIGH SCHOOL ATHLETIC PROGRAM

Standard 1: Program Guiding Principles

Standard 2: Program Curriculum

Standard 3: Program Resources and Equity

Standard 4: Program Administration

Standard 5: Program and Player Evaluation

TEAM MEMBERS

4 Student Captains- 2 boys, 2 girls

5 Valley Coaches

4 Parents of Student-Athletes

Athletics Administrative Assistant

STANDARD 1: PROGRAM GUIDING PRINCIPLES

MISSION STATEMENT

The Region 4 Department of Athletics strives for excellence by providing opportunities to student-athletes to participate in programs that are designed to develop meaningful standards of athletic performance, leadership, scholarship, community service and appropriate conduct within the educational and social environments of Region 4 Schools.



STANDARD 1

PROGRAM GUIDING PRINCIPLES

STRENGTHS

- The athletics program has a mission statement that is reflected in the practices and culture of the athletic program. Coaches generally follow the mission, which is linked to the academic mission of the school. The mission statement is included in the student handbook and is on the athletic department web page.

RECOMMENDATIONS

- Develop a multi-stakeholder process in which the mission statement can be revised.
- Communicate the mission statement more clearly to coaches, parents, student-athletes, and other stakeholders.

STANDARD 2: PROGRAM CURRICULUM

The athletic program has developed and implemented programs, activities and curricula that enable the school to achieve its athletic mission and expectations. Embedded in this standard, in addition to sport specific skill development and the promotion of academic achievement, are the teaching and endorsement of sportsmanship, character development, ethics, values, living a healthy and drug free lifestyle and appropriate behavior for all student-athletes, coaches, parents and spectators.



STANDARD 2

PROGRAM CURRICULUM

STRENGTHS

- Coaches promote academics.
- The athletics department promotes student-athlete leadership, both in general and through captains council.
- We have many athletes who participate in multiple sports throughout their high school careers.
- There is strong comradery on athletic teams.

RECOMMENDATIONS

- Research ways to promote cross-team comradery, including scheduling options in which teams can attend one another's games.
- Develop a plan for professional development for coaching staff, including school based opportunities.
- Develop protocols for coach communication regarding athletes, including any specialized plans, academics, or other required information.

STANDARD 3: PROGRAM RESOURCES & EQUITY

The athletic program is provided sufficient support and resources by its governing body and the community to assure the achievement of the athletic mission and expectations. Equitable and appropriate resources, facilities, and opportunities are afforded to all student-athletes and sports programs including intramural programs for students not involved in interscholastic sports. The athletic program is in compliance with all state and federal mandates.



STANDARD 3

PROGRAM RESOURCES & EQUITY

STRENGTHS

- Per player spending is very similar when comparing males and females.
- There is a 5 year uniform cycle in place and all uniforms have been inventoried.
- Coaches are asked for input in the budget and needs for each year.
- Booster clubs are very active (depending on the sport) and provide resources to student-athletes.
- We are a National Champion Unified School, with strong support for Unified Sports.

STANDARD 3

PROGRAM RESOURCES & EQUITY

RECOMMENDATIONS

- Restructure the athletic administrator position to provide more time and resources to effectively lead and manage the athletic program.
- Develop a plan to improve and maintain the athletic fields and facilities at VRHS
- Develop a communications plan that highlights the equity seen among programs and the resources provided for each team and per player.
- Develop a needs based budget, based on feedback from coaching staff, to better meet the needs of each team.
- Designate storage spaces for equipment that maintain security of all equipment.
- Develop a communication plan regarding which uniforms were purchased each year.
- Develop a consistent system for records and equipment inventory.

STANDARD 3

PROGRAM RESOURCES & EQUITY

RECOMMENDATIONS

- Update records for state and shoreline championships, all-state, all-shoreline, and school records and include in gym and other publications.
- Develop a consistent system to collect equipment and uniforms across sports.
- Research booster club recommendations to determine if our current structure needs to be updated.
- Collaborate with other teams and in-school programs to promote peer involvement in the Unified Sports program.

STANDARD 4: PROGRAM ADMINISTRATION

The athletic program has the administrative structure, policies, procedures, and personnel in place to allow for the attainment of the athletic mission and expectations. The program encourages the active involvement of coaches, student-athletes, parents, booster clubs, and the community in decision-making to promote an atmosphere of participation and ownership. The accomplishments of the program, the student-athletes and the coaches are regularly acknowledged and celebrated. The program has a clearly defined formative and summative personnel evaluation plan in place which is designed to enhance the professional growth of all coaches. The athletic program promotes and supports all CIAC regulations and by-laws including those of the National Federation of State High Schools and is in compliance with all state and federal statutes.



STANDARD 4

PROGRAM ADMINISTRATION

STRENGTHS

- Adequate clerical support is provided to support the athletics program.
- Job descriptions exist for positions within the athletic department.
- The athletic program has up to date handbooks for students and coaches.
- Sportsmanship and proper behavior is announced prior to many athletic events.
- Head coaches are evaluated consistently with a formal evaluation plan.
- The athletic department is in compliance with all rules and regulations put forth by the CIAC and NFHS.
- The athletic department has a website that is linked to the VRHS website.

RECOMMENDATIONS

- Revise and communicate guidelines for booster clubs.
- Develop emergency evacuation plans for each athletics area and share with coaching staff.
- Develop a communication plan regarding handbooks and how to access each of them
- Develop a communication plan for sportsmanship and proper behavior that can be consistently spoken to by coaches, players, spectators, and the community.
- Review evaluation procedures for assistant coaches yearly with head coaches.
- Establish a protocol for pre-season meetings with student-athletes and parents.

STANDARD 5: PROGRAM & PLAYER EVALUATION

The athletic program has an ongoing program evaluation procedure in place designed to measure the department's success in achieving its mission and expectations and the developmental skill growth of each student-athlete. The skill growth of athletes is formally assessed at the end of each season and improvement plans are co-developed by the coach and athlete. The athletic department reports its progress in meeting its mission and expectations to the school administration and develops action plans for improvement.



STANDARD 5

PROGRAM & PLAYER EVALUATION

STRENGTHS

- The athletics program has a mission statement that is reflected in the practices and culture of the athletic program. Coaches generally follow the mission, which is linked to the academic mission of the school. The mission statement is included in the student handbook and is on the athletic department web page.

RECOMMENDATIONS

- Develop criteria to measure success of meeting the mission and expectations
- Develop a plan for timely review of the mission statement.
- Develop and implement a player assessment program that is designed to set and evaluate individual performance goals for each student-athlete on a seasonal basis.

Priority Recommendations

FIELDS AND FACILITIES

Fields and facilities were noted throughout each standard as being below standard and present a major concern in supporting our athletics programs.

ATHLETIC ADMINISTRATOR

The athletic administrator does not have the appropriate time and resources to provide leadership and effectively manage the entire athletic program.

COACHING PROFESSIONAL DEVELOPMENT

The athletic department does not provide or fund any professional development for coaches.

COMMUNICATION

There is a need for increased communication between the program and all stakeholder groups regarding various items throughout the standards.

IMMEDIATE NEXT STEPS AND AREAS OF FOCUS

REVIEW AND REVISE THE MISSION STATEMENT

**REVIEW AND REVISE THE STUDENT AND COACH
HANDBOOKS**

**DEVELOPING A COMMUNICATION REGARDING THE
TIMELINE AND ACTIONS OF THE COMMITTEE**