

BOARDROOM REVIEW

Garrett County Board of Education

September 29, 2020

Prepared by: Public Information Office

Board of Education Members: Mr. M. Thomas Woods, President; Mrs. Monica Rinker, Vice President; Mr. Rodney Glotfelty, Dr. Matthew Paugh, Mrs. Charlotte Sebold, Associate Members; Mr. Jarrett M. Miller, Student Member; Ms. Barbara L. Baker, Superintendent; Mr. Brandon Hoover, Attorney

The meeting was live streamed, but closed to the public, due to COVID-19 and Governor Hogan's executive orders prohibiting public gatherings.

PUBLIC SESSION

New Business

FY2020 Financial Statements and Single Audit Results

- Mr. Daniel Porter, CPA for Rodeheaver Group, P.C. and Manager of the Board of Education audit; Ms. Brianna Callis, Associate; and Mrs. Alison Sweitzer, GCPS Director of Finance; presented this action item to the Board of Education.
- Mr. Porter presented the financial report for the period ending June 30, 2020, including the Independent Auditors' Report.
- Mr. Porter explained in detail the Independent Auditors' Report and indicated that Rodeheaver Group, P.C. has issued an unmodified opinion on the financial statements for the period ending June 30, 2020. In terms of compliance, their tests for material misstatements did not find any instances of non-compliance.
- Ms. Callis reviewed the Single Audit Report. The major program tested was the Title 1 program. The auditors' report on compliance for the major federal award programs of the Board expresses an unmodified opinion. She indicated there were no instances of non-compliance found. Ms. Callis also indicated that there were no deficiencies reported in internal controls over compliance. In the opinion of the auditors, the schedule of expenditures of federal awards was fairly stated in all material respects in relation to the basic financial statements as a whole. Ms. Callis indicated that there were no areas of significant deficiencies.
- The Garrett County Board of Education was determined to be a low-risk auditee.
- Mrs. Sweitzer reviewed with the Board the Management's Discussion and Analysis, the FY2020 basic financial statements, unrestricted total revenue and expenditure budgets, long-term disabilities, net OPEB (Other-Post Employment Benefits) obligations, and net pension liabilities.
- The Board unanimously voted to accept the FY2020 Financial Report.

Return to Extracurricular Activities

- Mrs. Barbara Baker, Superintendent, recommended that GCPS extra-curricular activities resume on October 7, 2020.
- Governor Hogan and the State Superintendent, Dr. Karen Salmon, recently made an announcement regarding the potential schedule of return to extra-curricular activities including athletics.
- Fall sports and extra-curricular practices would begin on October 7 with games beginning the week of October 27.
- The Board unanimously voted to allow extra-curricular activities to begin October 7, 2020.

Next Meeting

- The next regular meeting of the Board of Education will be Tuesday, October 13, 2020. Details will be announced prior to the meeting.