

ASHEBORO CITY BOARD OF EDUCATION
Asheboro City Schools Central Office Board Room / Virtual Meeting

May 14, 2020

7:30 p.m.

6:45 p.m. - Policy Committee
7:00 p.m. - Finance Committee

I. Opening

- A. Call to Order
- B. Moment of Silence
- C. Pledge of Allegiance
- *D. Approval of Agenda
- E. Roll Call

II. Special Recognition and Presentations

- A. Points of Pride – Ms. Leigh Anna Marbert, Public Information Officer (For informational purposes only. No presentation will be made.)

III. Public Comments

- A. Citizens who signed up to address the Board will be called on to make comments. Each individual speaker will be allowed 3 – 5 minutes for remarks. Issues or concerns involving personnel matters are not appropriate for the public comment setting.

IV. *Consent Agenda

- A. Approval of Minutes – April 7, 2020 Board of Education
- B. Personnel
- C. Policies Recommended for Approval – Dr. Drew Maerz, Director of Testing and Accountability
 - Policy 1500 – Governing Principle – Safe, Orderly, and Inviting Environment
 - Adding the policy regarding drones
 - Policy 4040/7310 – Staff-Student Relations
 - Statements added to define staff and school employees
 - Policy 5015 – School Volunteers
 - Added statement regarding training of volunteers and applicable topics for training
 - Updated legal and cross references
- D. 2019-2020 Audit Contract
- E. Budget Amendment F-02

V. *Action Items

VI. Information, Reports, and Recommendations

- A. Asheboro High School Graduation Plans – Dr. Aaron Woody, Superintendent
- B. Asheboro City Schools Procedure for Finalizing 2019-2020 Grades – Dr. Wendy Rich, Assistant Superintendent of Curriculum and Instruction

VII. Superintendent's Report

A. Updates to COVID-19 – Dr. Aaron Woody, Superintendent

VIII. Board Operations – Ms. Gidget Kidd, Chair

A. Important Dates to Remember

IX. Adjournment

*Item(s) requires action/approval by the Board of Education

Asheboro City Schools Board of Education meetings are paperless. All information for the board meetings may be viewed at <http://www.asheboro.k12.nc.us> under Board of Education the Friday following the board meeting.

ASHEBORO CITY BOARD OF EDUCATION
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May 14, 2020

7:30 p.m.

Addendum

6:45 p.m. - Policy Committee
7:00 p.m. - Finance Committee

- I. Opening**
- II. Special Recognition and Presentations**
- III. Public Comments**
- IV. *Consent Agenda**
B. Personnel Addendum (added)
- V. *Action Items**
A. Proposed 2020-2021 School Calendar – Mr. Jordi Roman, Director of Support Services
(added)
- VI. Information, Reports, and Recommendations**
- VII. Superintendent’s Report**
- VIII. Board Operations**
- IX. Adjournment**

*Item(s) requires action/approval by the Board of Education

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ACS Virtual Board Meeting Information and Procedures

- ACS Virtual Board Meetings are conducted using Google Meet. The technology department will ensure the Google Meet app is pushed out and installed on all board member iPads.
- Board members should log into Google Meet beforehand using their ACS credentials. If you need assistance with log-in credentials, please reach out to Donna Gentry.
- Donna Gentry will send a Google Meet calendar invite to all board members by email. All invited individuals should accept this invite when it arrives. This will add the virtual meeting to your Google Meet app and/or Google Calendar.
- The Policy and Finance Committee meetings will be held in Google Meet using the same calendar invite. Committee members will log into Google Meet just prior to 6:45 p.m.
- Board packets will be provided electronically by email and placed in the shared ACS Board Google drive.
- A second device is recommended for accessing the board packet. If board members need a physical packet, please reach out to Donna Gentry.
- The technology department will live stream the entire board meeting. A link will be provided for public access on the Asheboro City Schools website.
- ACS staff and guests who are on the agenda for the board meeting will be sent a Google Meet calendar invite by email so they may participate in the meeting as needed. All other staff and guests will be directed to the live stream on the ACS website for access to the meeting.
- Citizens who signed up to address the Board will be called on to make comments. Individuals can sign up to address the Board using the linked [Google Form](#) and providing their phone number. Donna Gentry or technology staff will contact them at the appropriate time to provide them the opportunity to address the Board during the meeting.
- All presentations will be provided electronically as part of the board packet and placed in the shared ACS Board Google drive. Technology staff will participate in the virtual board meeting and will share the presentation with participants at the appropriate time during the meeting.



Points of Pride

ACS's Ongoing Response to COVID-19

May 14, 2020

Child Nutrition

As of Friday, May 1, the district accounted for nearly 150,000 meals served to children ages 0-18 years old across the Asheboro City Schools' service area. Mobile meal deliveries and food distribution at our schools is now taking place on Tuesdays and Fridays only, with multiple meals provided with each meal bag. We are grateful to our Child Nutrition and Transportation staff, and volunteers who are working to ensure students continue to receive meals during these unprecedented times.

Curriculum and Instruction

Since the last Board of Education meeting, the Curriculum and Instruction team has continued providing remote learning guidance. Schools have hosted remote learning packet pick-up/drop-off days on Monday, April 20 and Monday, May 4 for families with students completing remote learning packets. The C&I team is working with Technology to create additional Park and Learn locations and to host weekly STEAM challenges. Dr. Rich's team has also provided guidance for the district in navigating the new grading policy recently passed (April 23) by the State Board of Education.

Teacher Appreciation Week

Teacher Appreciation Week was held May 4-8. This year, the district celebrated by sending a personalized note from Dr. Woody to each staff person's home with a free Chick-fil-A sandwich card included. Our schools got creative with showing their appreciation. Administrators at South Asheboro Middle School made Teacher Appreciation banners and hung them on the outside of their buildings. Ms. Holly White baked for each of her staff members and allowed them to pick up at our Early Childhood Development Center using staggered times throughout the week. Ms. Evans and Ms. McHenry created personalized word art for each staff member at Guy B. Teachey Elementary School.

ACS CTE Partners to Combat COVID-19

Prompted by a story on NPR, Asheboro High School Assistant Principal, Donnie Wright, contacted Asheboro Career and Technical Education administrator, Sarah Beth Robbins, about using classroom 3D printers to make face shields for staff at Randolph Health. Asheboro High School's amazing tech teachers, Michael Fleming, Tony Garner, and Scott Smith jumped on board and developed three prototypes to present to the Randolph Health team. After that meeting (and with a few modifications), the Asheboro CTE team was able to fulfill the hospital's existing need for face shields, supplying 50 sustainable face shields and components for staff members. Special thanks to First United Methodist Church who agreed to sponsor this project (should it be needed), and Asheboro Elastics for helping with prototype development.

**Asheboro City Schools
Board of Education Meeting
Central Office Board Room / Virtual
April 7, 2020**

In response to the directive of the North Carolina Governor regarding COVID-19, this meeting was held virtually to practice social distancing.

Budget Work Session

Board Members attending in person:

Gidget Kidd, Chair

Michael Smith

Board Members attending virtually:

Phillip Cheek, Vice Chair
Gus Agudelo
Dr. Beth Knott

Baxter Hammer
Ryan Patton
Art Martinez

Gwen Williams
Linda Cranford

Board Members absent:

Archie Priest, Jr.

Staff Members Present:

Dr. Aaron Woody
Dr. Wendy Rich
Leigh Anna Marbert

Sandra Spivey
Anthony Woodyard
Donna Gentry

Carla Freemyer
Lee Clark

Chairman Kidd opened the meeting at 6:45 p.m. and deferred to Ms. Sandra Spivey, Finance Officer, who presented the budget request for the 2020-2021 school year.

Local Current Expense Budget:

- Total impact of Continuation Costs is \$331,850
 - Salary increases
 - Health Insurance increases – 5.4%
 - Retirement rate increase – 8.8%
 - Technology Replacement Plan
- **Local Current Expense Appropriation Request Recommended**
\$6,137,135

Local Supplemental Tax Rate:

- Current rate is \$.1439/100
- **Supplemental Tax Rate Recommended \$.1439/100**

Gabi Martinez, Asheboro City Schools students and children of incoming board member Mr. Art Martinez.

Upon motion of Mr. Cheek, seconded by Ms. Williams, the Board unanimously approved the meeting agenda.

Roll call was conducted by Ms. Donna Gentry, Board Clerk.

Points of Pride – Ms. Leigh Anna Marbert, Public Information Officer, shared the following points of pride in the board materials. No formal presentation was made.

Child Nutrition: The district began serving meals to students remotely on Monday, March 16 in the wake of the novel coronavirus (COVID-19). It was determined the best way to ensure the maximum number of students would be served was to pack meals at two locations (Donna Lee Loflin Elementary and South Asheboro Middle schools), load them on yellow school buses, and have them delivered on regular bus routes and at hub stops throughout the Asheboro City Schools service area. To make this happen required a number of staff and volunteers. The district was overwhelmed by the support from classified and certified staff who volunteered to ride buses and deliver meals. We also received help from a number of board members including Ms. Linda Cranford, Mr. Michael Smith, Dr. Beth Knott, Mr. Gus Agudelo, and Mr. Baxter Hammer.

We also sent the Asheboro City Schools Food Truck to Lindley Park Elementary School on Monday, March 16 to feed students in the area surrounding the school. And starting Tuesday, March 17, meals were made available at each school's main office for students in the walk-zone or those who may have missed the bus stop. As of Monday, March 30, the district served 45,770 meals to students across Asheboro.

Curriculum and Instruction: In a matter days, the Asheboro City Schools Curriculum and Instruction Team (including teachers, Instructional Facilitators (IFs), and Media Specialists) revolutionized the way we deliver instruction to students across our service area. After Governor Cooper's announcement on March 14 to close schools effective March 16, teachers worked the following Sunday (1-5 p.m.) and on Monday (8 a.m. – 2 p.m.) to ensure remote learning packets would be available for each student to pick up between the hours of 2 and 6 p.m. on Monday, March 16. In addition to instructional packets, teachers have been teleconferencing with their students and coming up with creative ways to provide and support meaningful and engaging instruction. The Curriculum and Instruction Team (C&I) has always worked diligently to provide access for students without home Internet service. The team has established eight Park and Learn locations throughout our community (most located in the parking lots of our schools, except for Balfour Elementary School). The Technology Team in partnership with C&I has also acquired a number of "hotspots" for Asheboro High School Seniors to use at home to ensure they meet the graduation course requirements as deemed necessary by the North Carolina State Board of Education.

Human Resources: With little guidance from state lawmakers, Dr. Woody and the Human Resources team have come up with creative ways for employees to remain working both in our buildings and remotely. Since the district's preliminary planning for COVID19, staffing and remote work has been a major topic of discussion. With input from principals and directors, the team has found ways to ensure all staff are working and being paid.

Communications: Starting Monday, March 16, Dr. Woody has called families every day (with the exception of Saturdays and Sundays (March 21, 22, 28, 29, and April 4 and 5) in English and Spanish. Daily communications also included updating the district's website and social media by 7 p.m. daily.

Every other day, Dr. Woody has created a video message for families that has been shared on social media. We have received positive feedback for the constant stream of information we are funneling to our families. Many have shared their appreciation for the flow of information. We will continue to provide daily updates for the foreseeable future.

Swearing In Ceremony

Mr. Darrell Frye, Chairman of the Randolph County Board of Commissioners, conducted the swearing in of Mr. Art Martinez as a member of the Asheboro City Board of Education. Mr. Martinez will fulfill the term previously held by Ms. Joyce Harrington.

Public Comments: There were no online requests to address the board.

Consent Agenda

Upon motion by Mr. Smith, seconded by Mr. Agudelo, the following items under the Consent Agenda were approved as presented:

- A. Minutes of the March 12, 2020 Board of Education meeting and the March 23, 2020 Legislative Committee Meeting
- B. Personnel Transactions

I. RESIGNATIONS/RETIREMENTS/SEPARATIONS

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Confer	Lee Ann	ECDC	Instructional Assistant	6/30/2020

II. APPOINTMENTS

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Moser	Jennifer	AHS	Exceptional Children	8/17/2020
Jones	Darian	DLL	Exceptional Children	8/12/2020

III. TRANSFERS

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Coble	Robbie	CO	Sub Bus Driver to Bus Driver	3/16/2020
Gibson	LaKeia	CO	Sub Bus Driver to Bus Driver	3/16/2020

C.* Budget Amendment S-02

*A copy is made a part of these minutes.

Action Items

- A.* Mr. Michael Smith, Chair of the Legislative Committee, presented the proposed legislative platform which addresses the major areas of concern/needs which will be presented to government officials representing the Asheboro City Schools service area. Upon motion by Mr. Smith and seconded by Mr. Agudelo, the board unanimously approved the platform as presented.
- B.* Dr. Drew Maerz presented the following waivers of policy recommended by the North Carolina Department of Public Instruction in response to the effects of COVID-19 and the suspension of school attendance for all students.

- Policy 3410 – Section B – High School and Middle School Final Exams and End-of-Course Testing – Waive the requirement for issuing exams and counting the exams as 20% of the final grade for 2019-2020 school year.
- Policy 3420 – Section C 4 – Grade 6-8 End-of-Course, End-of-Grade, and North Carolina Final Exams – Waive the requirements for issuing exams and counting the exams as 20% of the final grade for 2019-2020 school year.
- Policy 3420 – Section C 5 – High School End-of-Course Tests – Waive the requirements for issuing exams and counting the exams as 20% of the final grade for 2019-2020 school year.
- Policy 3420 – Section G – Reading Camps – Waive the requirement to provide a reading camp for the 2020 summer.
- Policy 3460 – Section A – Course Unit Requirements – Waive the local requirements for graduation (6 additional credits beyond the state mandated 22 credits) for students graduating in the Spring of 2020. (Already permitted for Early Graduation upon the recommendation of the superintendent.)
- Policy 3460 – Section B – High School Final Exams and End-of-Course Testing – Waive the requirements for issuing exams and counting the exams as 20% of the final grade for 2019-2020 school year.

Upon motion by Dr. Knott and seconded by Mr. Cheek, the board unanimously approved the policy waivers as presented.

*A copy is made a part of these minutes.

Information, Reports and Recommendations

A. Dr. Drew Maerz presented the following policies for 30-day review:

- Policy 1500 – Governing Principle – Safe , Orderly, and Inviting Environment
 - Adding the policy regarding drones
- Policy 4040/7310 – Staff – Student Relations
 - Statement added to define staff and school employees
- Policy 5015 – School Volunteers
 - Added statement regarding training of volunteers and applicable topics for training
 - Updated legal and cross references

Superintendent's Report

Dr. Aaron Woody, Superintendent, reported on the preparation and planning being made in regards to the novel coronavirus (COVID-19). Dr. Woody summarized the timeline of events and the ACS team's planning for continued student learning. The three guiding principles followed were:

- Every student to be safe
- How to feed students
- How to provide robust, challenging programs that could be delivered remotely

Dr. Woody reported that the ACS team has gone above and beyond in meeting these challenges.

- To date, 80,000 meals have been delivered to students
- ACS purchased 300 hotspots in collaboration with Sprint
- Virtual meetings are being held for staff
- Teachers are using Google Classroom
- All 3-12 graders have been provided Chromebooks for remote learning
- Park and Learn internet access is being offered at all schools (Balfour students have access at NAMS)

- Social media, Facebook, and phone calls have been used to provide daily updates to parents and students

*A full copy of the Superintendent's report is made a part of these minutes.

Board Operations

Chairman Kidd noted the May board meeting is scheduled for May 14, 2020.

The Legislative Committee Breakfast is scheduled for May 1, 2020.

A revised list of Board Committee and School Assignments was provided to board members.

Adjournment

There being no further business and upon motion by Mr. Patton and seconded by Ms. Cranford, the meeting was adjourned at 8:29 p.m.

Chairman

Secretary

**Asheboro City Schools
Personnel Transactions
May 14, 2020**

***A. NON-CAREER STATUS TEACHERS RECOMMENDED FOR CONTINUED EMPLOYMENT - 1 YEAR CONTRACT**

LAST	FIRST	SCHOOL	SUBJECT
BALOTA MOORE	AKINA-PAUL	AHS	EXCEPTIONAL CHILDREN
CAGLE	KIMBERLY	AHS	MATHEMATICS
DAVIS	KIMBERLY	AHS	SCIENCE
DUNN	TINA	AHS	EXCEPTIONAL CHILDREN
GALLAGHER	LINDSEY	AHS	CHORUS
GARNER	TONY	AHS	ADVANCED MANUFACTURING
HOFFMAN	KIMBERLY	AHS	BUSINESS/MARKETING EDUCATION
JESSUP	CHRISTOPHER	AHS	NOVA ACADEMY
KAO	HSUAN	AHS	CHINESE
MITCHELL	MELISSA	AHS	MATHEMATICS
SCHERER	WESLEY	AHS	SOCIAL STUDIES
SMITH	MICHAEL	AHS	MATHEMATICS
SMITH	TUCKER	AHS	BAND
WALKER	AMBER	AHS	SCHOOL COUNSELOR
YORK	CRAIG	AHS	JROTC
LAST	FIRST	SCHOOL	SUBJECT
ALLMON	TERRY	BAL	EXCEPTIONAL CHILDREN (PART-TIME)
BANKS	KELLEY	BAL	2ND GRADE
BLOCKER	ALLISON	BAL	KINDERGARTEN
DAY	SHANNON	BAL	INSTRUCTIONAL FACILITIATOR
GREEN	ILONA	BAL	3RD GRADE
LYONS-LEHMAN	MEGAN	BAL	MEDIA SPECIALIST
PRICE	CALIN	BAL	5TH GRADE
SAUNDERS	COREY	BAL	PHYSICAL EDUCATION
VICKREY	LAUREN	BAL	SPEECH LANGUAGE PATHOLOGIST
WILSON	SHAMEEKA	BAL	EXCEPTIONAL CHILDREN
WODECKI	CASSANDRA	BAL	3RD GRADE
LAST	FIRST	SCHOOL	SUBJECT
CASH	SUZANNE	CO	MENTAL HEALTH SPECIALIST
FAVASULI	JAMES	CO	SCHOOL PSYCHOLOGIST (PART-TIME)
JOHNSON	PAMELA	CO	EC PROGRAM FACILITATOR (PART-TIME)
SKELLY	BARBARA	CO	EC PROGRAM SPECIALIST LEAD
SMITH	CHERON	CO	EC PROGRAM FACILITATOR
SULA	TERESA	CO	EC PROGRAM FACILITATOR
WILES	DEANNA	CO	LEAD CURRICULUM SPECIALIST
LAST	FIRST	SCHOOL	SUBJECT

AMBUEHL	STACI	CWM	SPEECH LANGUAGE PATHOLOGIST
CLARK	STEPHANIE	CWM	3RD GRADE
GOAD	ZARA	CWM	EXCEPTIONAL CHILDREN
MULKEY	BRANDY	CWM	ART
SHEPPARD	LEA	CWM	5TH GRADE
SMITH	KRISTEN	CWM	KINDERGARTEN

LAST	FIRST	SCHOOL	SUBJECT
HUNT	ASHLEY	DLL	2ND GRADE
LEE	BEVERLY	DLL	EXCEPTIONAL CHILDREN
MARTINEZ	ESMERALDA	DLL	KINDERGARTEN
PUGH	ELIZABETH	DLL	EXCEPTIONAL CHILDREN (PART-TIME)
SWAILS	ELIZABETH	DLL	THIRD GRADE
WYSONG	BRANDON	DLL	THIRD GRADE

LAST	FIRST	SCHOOL	SUBJECT
BROWN	OLIVIA	GBT	1ST GRADE
CLAYTON	LAUREN	GBT	2ND GRADE
HAGER	STEPHANIE	GBT	2ND GRADE
ICENHOUR	UDENIA	GBT	EXCEPTIONAL CHILDREN
KIDD	BETHANY	GBT	KINDERGARTEN
SCOGGINS	MARY	GBT	SPEECH LANGUAGE PATHOLOGIST
SEABOLT	EMILY	GBT	1ST GRADE
SHARP	ALLISON	GBT	EXCEPTIONAL CHILDREN
SHUE	ANGELA	GBT	2ND GRADE
WILLIAMS	DANIELLE	GBT	3RD GRADE

LAST	FIRST	SCHOOL	SUBJECT
BANTY	ELIZABETH	LP	4TH GRADE
BINGHAM	MARI	LP	4TH GRADE
COOK	KATHRYN	LP	5TH GRADE
MACCLEAN	JAMI	LP	4TH GRADE
SCOTT	MERCENE	LP	KINDERGARTEN
VOGEL	CAITLIN	LP	ART

LAST	FIRST	SCHOOL	SUBJECT
CALLAHAN	MATTISON	NAMS	MATHEMATICS/SOCIAL STUDIES
CARROLL	RYAN	NAMS	SCIENCE/SOCIAL STUDIES
COLUMBIA	LORI	NAMS	INSTRUCTIONAL FACILITATOR
HANKINS	MINDY	NAMS	MATHEMATICS
HUTTON	CARLY	NAMS	CHORUS
KELLER	EMILY	NAMS	SCIENCE
KIRKMAN	MORGANNE	NAMS	EXCEPTIONAL CHILDREN
LAWRENCE	PATRICK	NAMS	SOCIAL STUDIES
LONGERBEAM	JANET	NAMS	BAND
MCPHATTER	VERNON	NAMS	SCIENCE
NELSON	JENNIFER	NAMS	ENGLISH LANGUAGE ARTS/SOCIAL STUDIES

REEDY	KAREN	NAMS	SCIENCE
RITTER	LORA	NAMS	SCIENCE/SOCIAL STUDIES
ROUSE	RA'TASHA	NAMS	SCIENCE
SHEFFIELD	GARY	NAMS	MATHEMATICS/SCIENCE

LAST	FIRST	SCHOOL	SUBJECT
CARR	SEAN	SAMS	MATHEMATICS
CURRIE	ZACHARII	SAMS	ENGLISH LANGUAGE ARTS
GREENE	JESSECA	SAMS	SOCIAL STUDIES
HAGOOD	DUSTIN	SAMS	SOCIAL STUDIES
HALKYER	HILTON	SAMS	EXCEPTIONAL CHILDREN
HONEYCUTT	ALEAH	SAMS	SOCIAL STUDIES
JORDAN	TAMEKA	SAMS	SCIENCE
KISER	BRIDGETTE	SAMS	MATHEMATICS
MOSBY	CANDACE	SAMS	SCIENCE
SPIVEY	JILL	SAMS	MATHEMATICS
TUCKER	LAKISHA	SAMS	EXCEPTIONAL CHILDREN

***B. NON-CAREER STATUS TEACHERS RECOMMENDED FOR CONTINUED EMPLOYMENT - 2 YEAR CONTRACT**

LAST	FIRST	SCHOOL	SUBJECT
AGUERO	VERONICA	AHS	SPANISH
BATES	JULIE	AHS	EXCEPTIONAL CHILDREN
BAXTER	BROOKE	AHS	ENGLISH
BLAKELY	ERICA	AHS	HEALTH SCIENCE
FRAZER	JOY	AHS	ART
HAYES	DAVID	AHS	PHYSICAL EDUCATION
HINSON	CHARLES	AHS	SPANISH
NEFF	MARGEUX	AHS	ENGLISH
PEREZ-CORTEZ	MIREIDA	AHS	MATHEMATICS
PHELPS	KARLA	AHS	ENGLISH
WESTMORELAND	JESSICA	AHS	ENGLISH

LAST	FIRST	SCHOOL	SUBJECT
BEARD	JOHN	BAL	SCHOOL COUNSELOR

LAST	FIRST	SCHOOL	SUBJECT
HARGER	MICHELLE	CO	EC PROGRAM FACILITATOR

LAST	FIRST	SCHOOL	SUBJECT
BRADSHAW	EMILY	CWM	INSTRUCTIONAL FACILITATOR

LAST	FIRST	SCHOOL	SUBJECT
BAKER	ROBBIN	DLL	ART
CARR	HEATHER	DLL	5TH GRADE
GORDY	RYAN	DLL	4TH GRADE
HOLLOWAY	CAITLIN	DLL	1ST GRADE

MARKS JESSICA DLL MUSIC

LAST	FIRST	SCHOOL	SUBJECT
DURGO	REBEKAH	GBT	KINDERGARTEN
LEROY	LAURA	GBT	EXCEPTIONAL CHILDREN
SMITH	LEAH	GBT	5TH GRADE
WOOD	STEPHANIE	GBT	3RD GRADE

LAST	FIRST	SCHOOL	SUBJECT
TAYLOR	TARA	LP	ACADEMICALLY GIFTED

LAST	FIRST	SCHOOL	SUBJECT
BERRIER	JACOB	NAMS	EXCEPTIONAL CHILDREN
DAVIS	CATHERINE	NAMS	ENGLISH LANGUAGE ARTS
HOPKINS	STEVEN	NAMS	ART
KIDD	MATTHEW	NAMS	AGRICULTURE EDUCATION
MCKEOWN	MELISSA	NAMS	ACADEMICALLY GIFTED
MCKINNON	LESLIE	NAMS	EXCEPTIONAL CHILDREN
PATRICK	LEIGHANN	NAMS	EXCEPTIONAL CHILDREN

LAST	FIRST	SCHOOL	SUBJECT
ALTADONNA	ROBERT	SAMS	SCIENCE
CAMPBELL	TAYLOR	SAMS	AGRICULTURE EDUCATION
RUIZ	JANNETH	SAMS	SCIENCE
SMITH	CAREY	SAMS	SOCIAL STUDIES
VAMOSPERCSI	STEPHEN	SAMS	MATHEMATICS
WILEY	SHARON	SAMS	ENGLISH LEARNERS

***C. NON-CAREER STATUS TEACHERS RECOMMENDED FOR CONTINUED EMPLOYMENT - 4 YEAR CONTRACT**

LAST	FIRST	SCHOOL	SUBJECT
BECKWITH	ELIZABETH	AHS	INSTRUCTIONAL FACILITATOR
BERRIER	WESLEY	AHS	BUSINESS EDUCATION
BRADY	BELINDA	AHS	HEALTH SCIENCE
BREWER	JORDAN	AHS	PHYSICAL EDUCATION
BUMP	LUKE	AHS	ENGLISH
CAGLE	AMY	AHS	ENGLISH
CHURCH	LEIGH	AHS	FAMILY CONSUMER SCIENCE
DOZIER	ANGELA	AHS	ENGLISH
FAIRCLOTH	JOSHUA	AHS	HISTORY
HILDRETH	MISTY	AHS	SCIENCE
HORSLEY	TIMOTHY	AHS	SOCIAL STUDIES
HURLEY	LORI	AHS	FAMILY CONSUMER SCIENCE
KELLEY	KATHERINE	AHS	MATHEMATICS
LOWE	ANNA	AHS	EXCEPTIONAL CHILDREN
LYONS	MARY	AHS	ENGLISH

MAUNEY	WENDY	AHS	SCIENCE
MCGOWEN	COURTNEY	AHS	CAREER DEVELOPMENT COORDINATOR
PACK	ELIZABETH	AHS	AGRICULTURE EDUCATION
PETERS	NICOLE	AHS	SCIENCE
PHILLIPS	JOHN	AHS	MATHEMATICS
ROBBINS	JENNIFER	AHS	HEALTH SCIENCE
SMITH	SCOTT	AHS	COMPUTER TECHNOLOGY
THOMPSON	AMANDA	AHS	EXCEPTIONAL CHILDREN
WHITE	JENNIFER	AHS	EXCEPTIONAL CHILDREN

LAST	FIRST	SCHOOL	SUBJECT
BECK	ILENA	BAL	KINDERGARTEN
CURRIN	ALLISON	BAL	CHORUS
DELGADO	IZAMAR	BAL	1ST GRADE DUAL LANGUAGE
ELLIOTT	MARGARET	BAL	ENGLISH LEARNERS
HANSON	SARAH	BAL	5TH GRADE
HINSHAW	AMANDA	BAL	EXCEPTIONAL CHILDREN
HOWELL	MYRA	BAL	1ST GRADE
JESSUP	MARY	BAL	3RD GRADE
LUTHER	JESSICA	BAL	4TH GRADE
PRZYBYLOWSKI	MARY JO	BAL	2ND GRADE DUAL LANGUAGE
RACE	MICHELLE	BAL	3RD GRADE
RIDGE	KRISTINE	BAL	4TH GRADE
ROBLES ALVAREZ	OMAYRA	BAL	ENGLISH LEARNERS
ROSS	MEREDITH	BAL	ART
SMITH	JENNIFER	BAL	3RD GRADE
WALKER	MARLENEA	BAL	1ST GRADE
WATSON	TOSHIA	BAL	2ND GRADE
WILLIAMS	VALENCIA	BAL	KINDERGARTEN

LAST	FIRST	SCHOOL	SUBJECT
BENNETT	ELIZABETH	CWM	3RD GRADE
BIAGGI	MARY	CWM	ENGLISH LEARNERS
GATEWOOD	ALANNA	CWM	1ST GRADE
GEE	KATHLEEN	CWM	CHORUS
KING	LAURA	CWM	5TH GRADE
PUGH	FELICIA	CWM	4TH GRADE

LAST	FIRST	SCHOOL	SUBJECT
ARNOLD	KAREN	CO/CWM	ENGLISH LEARNER LEAD/TEACHER
HOLLINGSWORTH	DANA	CO	EC PROGRAM FACILITATOR

LAST	FIRST	SCHOOL	SUBJECT
BANNER	LEIGHA	DLL	5TH GRADE
FAIRCLOTH	KRISTEN	DLL	PHYSICAL EDUCATION
FORCINI	SUMMER	DLL	1ST GRADE

GOLDEN	CHRISTOPHER	DLL	2ND GRADE
GRADY	NATALIE	DLL	3RD GRADE
JOYCE	MEGHAN	DLL	4TH GRADE
MOORE	SARAH	DLL	2ND GRADE
STEWART	DENIA	DLL	5TH GRADE
TUFT	JENNIFER	DLL	KINDERGARTEN

LAST	FIRST	SCHOOL	SUBJECT
BRUMLEY	JENNIFER	GBT	READING SPECIALIST
CAMPBELL	VALERIE	GBT	4TH GRADE
CHEEK	BRITTANY	GBT	5TH GRADE
COLTRANE	CRANDLE	GBT	PHYSICAL EDUCATION
DUNN	VIRGINIA	GBT	READING SPECIALIST
FAIRCLOTH	NICOLE	GBT	3RD GRADE
HANCOCK	JONAS	GBT	MUSIC
LAWTON	HANNAH	GBT	4TH GRADE

LAST	FIRST	SCHOOL	SUBJECT
BROWN	JESSICA	LP	1ST GRADE
CHASE	LEAH	LP	1ST GRADE
CHEEK	HEATHER	LP	3RD GRADE
HOPKINS	HEATHER	LP	2ND GRADE
HUTTON	ASHLEY	LP	5TH GRADE
LAMURAGLIA	NANCY	LP	1ST GRADE
NEAL	HEATHER	LP	ENGLISH LEARNERS
NYE	MALLORY	LP	5TH GRADE
TOPONCE	KELLY	LP	2ND GRADE

LAST	FIRST	SCHOOL	SUBJECT
ABERCROMBIE	CARLIE	NAMS	ENGLISH LANGUAGE ARTS
BERRIER	ANGIE	NAMS	SCHOOL COUNSELOR
GALLIMORE	BRYAN	NAMS	HEALTH AND PHYSICAL EDUCATION
GIBBS	RYAN	NAMS	SOCIAL STUDIES/ENGLISH LANGUAGE ARTS
GOLD	JENNIFER	NAMS	MEDIA SPECIALIST
HATCHETT	TRESA	NAMS	BUSINESS EDUCATION
HOLLAND	JENNIFER	NAMS	ENGLISH LANGUAGE ARTS
PASCHAL	ADRIANA	NAMS	ENGLISH LEARNERS
ROMAN	JOSIMAR	NAMS	SPANISH
WARD	CLYDE	NAMS	SOCIAL STUDIES
WHITE	ELIZABETH	NAMS	ENGLISH LEARNERS

LAST	FIRST	SCHOOL	SUBJECT
CLARETT	ADRIANE	SAMS	SOCIAL STUDIES
DAWSON	JULIA	SAMS	MEDIA SPECIALIST
EVERETT	CALLIE	SAMS	MATHEMATICS
HAGOOD	KELLY	SAMS	ENGLISH LANGUAGE ARTS

HERRIN	KIRSTIN	SAMS	SCIENCE
LACKEY	KATHLEEN	SAMS	CHORUS
LAMB	KERRI	SAMS	ENGLISH LANGUAGE ARTS
NORTON	PATRICIA	SAMS	EXCEPTIONAL CHILDREN
PURKERSON	DONNA	SAMS	ENGLISH LANGUAGE ARTS
TOSCANO	KRISTEN	SAMS	EXCEPTIONAL CHILDREN

***F. ADMINISTRATIVE CONTRACTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
HORTON	RAY	CO	DIRECTOR OF EXCEPTIOINAL CHILDREN	7/1/2020 - 6/30/2022
MCCOY	DEREK	NAMS	PRINCIPAL	7/1/2020 - 6/30/2024

***G. ADMINISTRATIVE CONTRACT RENEWALS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
BURIAN	CHRIS	DLL	ASSISTANT PRINCIPAL	8/1/2020 - 6/30/2024
DILLION	JONATHON	LP	ASSISTANT PRINCIPAL	8/1/2020 - 6/30/2022
DIXON	RONALD	SAMS	PRINCIPAL	7/1/2020 - 6/30/2024
FREEMYER	CARLA	CO	EXECUTIVE DIRECTOR OF HUMAN RESOURCES	7/1/2020 - 6/30/2024
GROSECLOSE	GRAHAM	CWM	ASSISTANT PRINCIPAL	8/1/2020 - 6/30/2024
HAYES	LISA	DLL	PRINCIPAL	7/1/2020 - 6/30/2024
MAERZ	DREW	CO	DIRECTOR OF TESTING AND ACCOUNTABILITY	7/1/2020 - 6/30/2024
WOOD	KASEY	NAMS	ASSISTANT PRINCIPAL	8/1/2020 - 6/30/2024
WOODYARD	ANTHONY	CO	DIRECTOR OF TECHNOLOGY AND INNOVATION	7/1/2020 - 6/30/2024

***H. RESIGNATIONS/RETIREMENTS/SEPARATIONS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
ALLEN	TIMOTHY	NAMS	SCIENCE/SOCIAL STUDIES	6/9/2020
DIAZ	ADRIAN	AHS	CUSTODIAN	5/12/2020
GARCIA	BEATRICE	SAMS	SPANISH	6/9/2020
HUGHES	JAMIE	GBT	2ND GRADE	6/9/2020
OLIVER	CATHY	SAMS	BUSINESS EDUCATION	6/9/2020
PARRY	ELIZABETH	DLL	4TH GRADE	6/9/2020
TOPONCE	PAUL	AHS	INSTRUCTIONAL ASSISTANT	4/1/2020
WEEKS	NORMAN	AHS	SOCIAL STUDIES	6/30/2020

***I. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
AGULAR	KAITLYN	NAMS	SCHOOL SECRETARY (TEMP./PART-TIME)	5/1/2020 - -6/30/2020
JOHNSON	CHRISTOPHER	AHS	NON-FACULTY COACH (FOOTBALL)	8/1/2020
PATTERSON	WILLIAM	AHS	NON-FACULTY COACH (SOCCER)	8/1/2020
REYNOSA	ROSA	BAL	2ND GRADE DUAL LANGUAGE	8/10/2020

J. TRANSFERS

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
COX	CHARLOTTE	AHS	CUSTODIAN TO HEAD CUSTODIAN	4/1/2020
FAIRCLOTH	KRISTEN	DLL TO AHS	PHYSICAL EDUCATION	8/10/2017

**Asheboro City Schools
Personnel Transactions - ADDENDUM
May 14, 2020**

***H. RESIGNATIONS/RETIREMENTS/SEPARATIONS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
SMITH	THOMAS	BAL	INSTRUCTIONAL ASSISTANT	6/9/2020

***I. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
DINGESS	TIFFANY	NAMS	SOCIAL STUDIES	8/10/2020
HALL	CARLE	AHS	JROTC (PART-TIME; TEMPORARY)	08/01/2020 - 01/20/2021

J. TRANSFERS

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
NORTON	PATTI	SAMS TO AHS	EXCEPTIONAL CHILDREN TO MATHEMATICS	8/10/2020

**ASHEBORO CITY SCHOOLS
CERTIFIED APPOINTMENTS
May 14, 2020**

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Reynosa, Rosa	St. Andrews University B: Elementary Education Garner Webb University M: Executive Leadership	K-6

Ms. Rosa Reynosa is recommended to teach second grade dual language at Balfour for the 2020-2021 school year. Ms. Reynosa has taught grades 1, 2 and 5, giving her a range of experience that will be helpful in her new role. Ms. Reynosa is fluent in English and Spanish and served as an interpreter in several settings while working for Montgomery County Schools. She also served as an Ambassador in Technology where she taught and supported STEAM students learning how to code. Ms. Reynosa is excited to continue her career with Asheboro City Schools and is excited to work in the dual language program at Balfour. Welcome Ms. Reynosa!

Asheboro City Schools
Administrator Contracts - Personnel Addendum
May 14, 2020

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Horton, Ray	North Carolina A&T State University B: Social Work M: School Administration	Exceptional Children Principal

Mr. Ray Horton is recommended to serve Asheboro City Schools as the Director of Exceptional Children. Mr. Horton came to Asheboro City Schools in December 2018 as the Lead Exceptional Children Program Specialist, and has been the Interim Director of Exceptional Children's since December 2019. Prior to joining Asheboro City Schools, Mr. Horton taught Exceptional Children for 13 years in Lexington City Schools, and completed his principal internship at Lexington Senior High School. More recently, Mr. Horton worked in Guilford County Schools as an Exceptional Children Program District Behavior Support Coordinator, responsible for ten elementary schools and six middle schools. We are pleased to welcome Mr. Horton as the Director of Exceptional Children. Welcome Mr. Horton!

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
McCoy, Derek	Georgia Southwestern State University B: Political Science Mercer University M: Middle Grades Education, Mathematics State University of West Georgia Add-On Certification, Educational Leadership	6-9 Mathematics Principal

Mr. Derek McCoy is recommended to serve as principal at North Asheboro Middle School. Mr. McCoy is a veteran middle school principal who brings a wealth of experience to Asheboro City Schools. He presently serves as principal at Washington Middle School, Grady County Schools (Georgia). Previously, he served as principal at West Rowan Middle School (Rowan-Salisbury Schools), Spring Lake Middle School (Cumberland County Schools), and West Middle School (Montgomery County Schools). Mr. McCoy is a collaborative leader, strategic thinker, and has a strong background in technology and innovation. In 2014 Mr. McCoy was recognized as a National Digital Principal of the Year by the National Association of Secondary School Principals. He also co-authored a book, "The Revolution: It's Time to Empower Change in Our Schools," and has been a keynote speaker and presenter at a number of conferences throughout the United States. He is described as an innovator, builder, and visionary leader with a passion for students. We are pleased to recommend Mr. McCoy to serve as the next principal at North Asheboro Middle School. Welcome Mr. McCoy!

**ASHEBORO CITY SCHOOLS
CERTIFIED APPOINTMENTS - ADDENDUM
May 14, 2020**

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Dingess, Tiffany	Pfeiffer University B: Elementary Education	K-6

Ms. Tiffany Dingess is recommended to teach sixth grade social studies at North Asheboro Middle School for the 2020-2021 school year. Ms. Dingess currently teaches fifth grade at North Rowan Elementary School and is looking forward to teaching in her community. She is proficient in the use of Canvas and Google and looks for creative ways to facilitate active learning experiences for students. While at Pfeiffer University, Ms. Dingess served as a volunteer for Special Olympics, World Health Day, and Autism Awareness events. We are pleased to welcome Ms. Dingess to Asheboro City Schools and the North Asheboro Middle School team. Welcome Ms. Dingess!

Policies
For
Approval

**GOVERNING PRINCIPLE –
SAFE, ORDERLY AND INVITING ENVIRONMENT**

Policy Code: **1500**

A system of excellent schools creates and maintains a safe and orderly environment where staff and students are focused on and excited about learning. The board's vision for creating and maintaining a safe, orderly and inviting environment is expressed through the following board policies:

School Safety..... (policy 1510/4200/7270)
Identification Card System.....(policy 1520)
Prohibition Against Discrimination, Harassment and Bullying..... (policy 1710/4021/7230)
Nondiscrimination on the Basis of Disabilities (policy 1730/4022/7231)
School Trips.....(policy 3320)
School Improvement Plan.....(policy 3430)
Conflict Resolution.....(policy 3431)
Alternative Learning Programs/Schools (policy 3470/4305)
Citizenship and Character Education.....(policy 3530)
Focus on Students.....(policy 4000)
Service Animals in Schools..... (policy 4202/5029/7272)
Release of Students from School.....(policy 4210)
Communicable Diseases – Students.....(policy 4230)
Student Sex Offenders.....(policy 4260)
Student Behavior Policies.....(policy 4300)
Authority of School Personnel.....(policy 4301)
School Plan for Management of Student Behavior.....(policy 4302)
Integrity and Civility.....(policy 4310)
Disruptive Behavior.....(policy 4315)
Tobacco Products – Students.....(policy 4320)
Drugs and Alcohol.....(policy 4325)
Theft, Trespass and Damage to Property.....(policy 4330)
Assaults, Threats and Harassment.....(policy 4331)
Weapons, Bomb Threats, Terrorist Threats and Clear Threats to Safety.....(policy 4333)
Use of Unmanned Aircraft (Drones)..... (policy 4334/5035/7345)
Criminal Behavior.....(policy 4335)
Student Searches.....(policy 4342)
Student Discipline Records.....(policy 4345)
Short-Term Suspension.....(policy 4351)
Removal of Student During the Day.....(policy 4352)
Long-Term Suspension, 365 Day Suspension, Expulsion.....(policy 4353)
Requests for Readmission of Students Suspended for 365-Days or Expelled.....(policy 4362)
Visitors to the Schools.....(policy 5020)
Registered Sex Offenders.....(policy 5022)
Smoking and Tobacco Products..... (policy 5026/7250)

Weapons and Explosives Prohibited..... (policy 5027/7275)
News Media Relations(policy 5040)
Emergency Closings(policy 5050)
Relationship with Other Governmental Agencies(policy 5100)
Relationship with Law Enforcement.....(policy 5120)
Collections and Solicitations(policy 5220)
Operation of Student Food Services.....(policy 6220)
Goals of Student Transportation Services(policy 6300)
Safety and Student Transportation Services(policy 6305)
Drivers(policy 6315)
Bus Routes(policy 6321)
Transportation Service/Vehicle Contracts.....(policy 6340)
Organization of Equipment, Materials and Supplies Services(policy 6510)
Hazardous Materials(policy 6540)
Drug-Free and Alcohol-Free Workplace(policy 7240)
Drug and Alcohol Testing of Commercial Motor Vehicle Operators(policy 7241)
Staff Responsibilities.....(policy 7300)
School Administrator Contracts.....(policy 7425)
Planning to Address Facility Needs.....(policy 9000)
Facility Design(policy 9020)
Care and Maintenance of Facilities.....(policy 9200)
Care and Maintenance of Grounds and Outdoor Equipment(policy 9210)
Security of Facilities(policy 9220)

Legal References: G.S. 115C-36

Cross References: Governing Principles (policy 1100), Board and Superintendent Relations (policy 2010), Adoption of Policies (policy 2420)

Adopted: March 12, 1998 to become effective July 1, 1998

Revised: July 12, 2012

The board expects all employees to maintain the highest professional, moral, and ethical standards in their interactions with students. Employees are required to provide an atmosphere conducive to learning through consistently and fairly applied discipline and established and maintained professional boundaries. Employees are expected to motivate each student to perform to his or her capacity while modeling the behavior expected of students in staff-student relationships.

The interactions and relationships between staff and students must be based upon cooperation, mutual respect, and an understanding of the appropriate boundaries between adults and students inside and outside of the educational setting. Employees are expected to demonstrate good judgment and to avoid the appearance of impropriety in their interactions with students. Employees must consult their supervisor any time they suspect or are unsure whether conduct is inappropriate or otherwise constitutes a violation of this or other board policy.

For the purposes of this policy, the terms “staff” and “employees” include independent contractors and school safety officers, and volunteers, but do not include student employees or student volunteers.

A. ROMANTIC RELATIONSHIPS AND SEXUAL CONTACT PROHIBITED

All employees are prohibited from dating, courting or entering into a romantic relationship or having sexual contact with any student enrolled in the school district regardless of the student's age. Employees engaging in such inappropriate conduct will be subject to disciplinary action, up to and including dismissal and may be subject to criminal action as provided in G.S. 14-202.4 and 14-27.32.

B. RESTRICTIONS OF ELECTRONIC COMMUNICATIONS

1. In accordance with policy 7335, Employee Use of Social Media, employees are prohibited from communicating with current students through non-school-controlled social media without parental permission except to the extent that the employee and student have an appropriate relationship which originated outside of the school setting. Any communication through social media authorized under policy 7335 must meet the professional standards established in this policy and must otherwise be consistent with law and all other board policy.
2. Instant messages will be treated as a form of communication through social media subject to the terms of policy 7335 and subsection B.1 above, regardless of whether the messaging service is actually provided through a social media service or otherwise.

3. Employees are prohibited from engaging in other forms of one-to-one electronic communications (e.g., voice, voice mail, email, texting, and photo or video transmission) with students without written prior approval of the employee's supervisor and the student's parent. This rule shall not apply, however, if one or more of the following circumstances exist:
 - a. the communication (1) is for an educational purpose, (2) is conducted through a school system-provided platform which archives all such communications for a period of at least three years (this requirement does not apply to telephone or voice mail communications), and (3) occurs after the employee has given prior notice to his or her supervisor or designee that such communications will occur;
 - b. the communication serves an educational purpose and is simultaneously copied or transmitted to the employee's supervisor or designee and, upon request, to the parent or guardian;
 - c. the communication is necessary in a bona fide emergency, provided the communication is disclosed to the supervisor and parent or guardian as soon as reasonably possible; or
 - d. the communication derives from a relationship or association outside of the school setting and occurs with the consent of the parent or guardian, provided such communication does not otherwise violate this or other board policy.

Any one-to-one electronic communication permitted by this subsection must meet the professional standards established in this policy and must otherwise be consistent with law and all other board policies.

4. It is the duty of every employee to notify his or her supervisor of any unsolicited one-to-one communication, in any form, electronic or otherwise, received from a student when the communication lacks a clear educational purpose. School counselors are excluded from this requirement only to the extent that it conflicts with their professional duties.
5. Violations of this section will be considered unprofessional behavior subject to discipline, up to and including dismissal. Factors that may be relevant to the determination of an appropriate disciplinary response to unauthorized communications with students include, but are not limited to:
 - a. the content, frequency, subject, and timing of the communication(s);

- b. whether the communication(s) was appropriate to the student's age and maturity level;
- c. whether the communication(s) could reasonably be viewed as a solicitation of sexual contact or the courting of a romantic relationship, including sexual grooming;
- d. whether there was an attempt to conceal the communication(s) from the employee's supervisor and/or the student's parent or guardian;
- e. whether the communication(s) created a disruption of the educational environment; and
- f. whether the communication(s) harmed the student in any manner.

C. REPORTING INAPPROPRIATE CONDUCT

1. Reporting by Employees

Any employee who has reason to believe any of the following shall immediately report that information to the superintendent or designee:

- a. that another employee is involved in a romantic or other inappropriate relationship or has had sexual contact with a student;
- b. that another employee has engaged in other behavior prohibited by this policy;
- c. that the employee has witnessed behavior by another employee that has the appearance of impropriety, whether or not the behavior may have a valid purpose.

An employee who fails to inform the superintendent or designee as provided in this section may be subject to disciplinary action, up to and including dismissal.

2. Reporting by Students

Any student who believes that he or she or another student has been subject to misconduct that violates this policy should immediately report the situation to the principal, school counselor, or the Title IX coordinator designated in policy 1720/4015/7225, Discrimination, Harassment, and Bullying Complaint Procedure.

3. Report of Criminal Misconduct

Any principal who has reason to believe that a student has been the victim of criminal conduct shall immediately report the incident in accordance with policy 4335, Criminal Behavior.

4. Report to State Superintendent of Public Instruction

Any administrator, including the superintendent, a deputy/associate/assistant superintendent, a personnel administrator, or a principal, who knows or has reason to believe that a licensed employee has engaged in conduct which involves physical or sexual abuse of a child shall report that information to the State Superintendent of Public Instruction within five working days of any disciplinary action, dismissal, or resignation based on the conduct. For purposes of this subsection, physical abuse is the infliction of physical injury other than by accidental means or in self-defense, and sexual abuse is the commission of any sexual act upon a child or causing a child to commit a sexual act, regardless of consent and the age of the child. Failure to report such conduct may result in the suspension or revocation of an administrator's license by the State Board of Education.

This reporting requirement applies in addition to any duty to report suspected child abuse in accordance with state law and policy 4240/7312, Child Abuse – Reports and Investigations, as applicable.

Legal References: Elementary and Secondary Education Act, 20 U.S.C. 7926; Title IX of the Education Amendments of 1972, 20 U.S.C. § 1681 *et seq.*, 34 C.F.R. pt. 106; G.S. 14-23.32, -202.4; 115C-47(18); 16 N.C.A.C. 6C.0312, .0601, .0602; State Board of Education Policies EVAL-014, LICN-007, NCAC-039

Cross References: Governing Principal - Removal of Barriers (policy 1700), Prohibition Against Discrimination, Harassment, and Bullying (policy 1710/4021/7230), Discrimination, Harassment, and Bullying Complaint Procedure (policy 1720/4015/7225), Student and Parent Grievance Procedure (policy 1740/4010), Child Abuse – Reports and Investigations (policy 4240/7312), Criminal Behavior (policy 4335), School Volunteers (policy 5015), Staff Responsibilities (policy 7300), Employee Use of Social Media (policy 7335)

Adopted: May 14, 1998 to become effective July 1, 1998

Revised: December 11, 2008, March 11, 2016, September 14, 2017, February 8, 2018

The board recognizes the valuable contributions that school volunteers make to the learning process and educational goals of the school system. Instructional programs are enhanced through the contributions of student's parents and families, community members, and local business and industry. These volunteers contribute time, resources, and expertise that assist the school system to reach the goal of providing a sound basic education to all children.

The superintendent shall provide for parents to be notified of their right to take four hours of unpaid leave from their jobs every year in order to volunteer in their child's schools as stated in G.S. 95-28.3.

The board encourages schools administrators to develop and implement plans for utilizing school volunteers. The superintendent and designees will be responsible for implementing and supervising school volunteer programs. School volunteer programs must provide the following:

1. adequate screening of volunteers based upon the amount of contact they will have with students;
2. the requirement that volunteers comply with policy 5020, Visitors to the Schools;
3. reasonable supervision of volunteers based at least in part upon the amount of contact they will have with students; and
4. adequate training of volunteers, including familiarizing volunteers with applicable laws, board policies (including policy 4040/7310, Staff-Student Relations), administrative procedures and school rules.

Volunteers may be subject to background, criminal record and reference checks to the same extent as school system employees. Principals may limit or terminate the activities of a volunteer in the best interest of the school.

All school volunteers will be expected to be professional and dependable in their volunteer activities.

Legal References: G.S. 95-28.3; 115C-36, -47; -203 to -209.1

Cross References: Parental Involvement (policy 1310/4002), Staff-Student Relations (policy 4040/7310), Visitors to the Schools (policy 5020)

Administrative Procedure: Yes

Adopted: April 9, 1998 to become effective July 1, 1998

Revised: November 8, 2007, March 12, 2009, December 14, 2017

April 28, 2020

Mrs. Sandra Spivey
Asheboro City Board of Education
Post Office Box 1103
Asheboro, North Carolina 27204-1103

Dear Mrs. Spivey:

This engagement letter between Asheboro City Board of Education (hereafter referred to as the “Board” or “you” or “your” or “management”) and Cherry Bekaert LLP (the “Firm” or “Cherry Bekaert” or “we” or “us” or “our”) sets forth the nature and scope of the services we will provide, the Board’s required involvement and assistance in support of our services, the related fee arrangements, and other Terms and Conditions, which are attached hereto and incorporated by reference, designed to facilitate the performance of our professional services and to achieve the mutually agreed upon objectives of the Board.

SUMMARY OF SERVICES

We will provide the following services to the Board as of and for the year ended June 30, 2020:

Audit and attestation services

1. We will audit the basic financial statements of the Board as of and for the year ended June 30, 2020 including the governmental activities, the business type activities, each major fund and the remaining fund information.
2. We will audit the schedule of expenditures of federal and State awards. As part of our engagement we will apply certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.
3. We will audit the supplementary information. As part of our engagement, we will apply certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.
4. We will apply limited procedures to the required supplementary information (e.g., pension plan information or Board’s management’s discussion and analysis (MD&A)) which will consist of inquiries of Board’s management about 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 financial statements.

Nonattest accounting and other services

We will provide the following additional services:

1. Preparation of the depreciation schedules for the School Food Service Fund.
2. Complete the appropriate sections of and sign the Data Collection Form.

The	Governing Board
of	Primary Government Unit (or charter holder)
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

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

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

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

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

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

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

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

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

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

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

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

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

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

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

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

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

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

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

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

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

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

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

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

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

29. 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).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

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

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* 
Date*	Email Address*

GOVERNMENTAL UNIT

Governmental Unit*	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

YOUR EXPECTATIONS

Our services plan, which includes our audit plan, is designed to provide a foundation for an effective, efficient, and quality-focused approach to accomplish the engagement objectives and meet or exceed the Board's expectations. Our service plan will be reviewed with you periodically and will serve as a benchmark against which you will be able to measure our performance. Any additional services that you may request, and that we agree to provide, will be the subject of separate written arrangements.

The Board recognizes that our professional standards require that we be independent from the Board in our audit of the Board's financial statements and our accompanying report in order to ensure that our objectivity and professional skepticism have not been compromised. As a result, we cannot enter into a fiduciary relationship with the Board and the Board should not expect that we will act only with due regard to the Board's interest in the performance of this audit, and the Board should not impose on us special confidence that we will conduct this audit with only the Board's interest in mind. Because of our obligation to be independent of the Board, no fiduciary relationship will be created by this engagement or audit of the Board's financial statements.

The engagement will be led by Eddie Burke, who will be responsible for assuring the overall quality, value, and timeliness of the services provided to you.

AUDIT AND ATTESTATION SERVICES

The objective of our audit is the expression of opinions as to whether the Board's 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 additional information referred to in the Summary of Services section when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of applicable laws, regulations, contracts, and grant 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 laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the State Single Audit Implementation Act.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State

Asheboro City Board of Education

April 28, 2020

Page 3

Single Audit Implementation Act. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Uniform Guidance; the Single Audit Act Amendments of 1996; State Single Audit Implementation Act and OMB *Guidance for Grants and Agreements* (2 CFR 200) and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures as deemed necessary to enable us to express such opinions. We will also issue written reports upon completion of our Single Audit. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is 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 an opinion, we may decline to express opinions or issue reports, or may withdraw from this engagement.

NONATTEST ACCOUNTING AND OTHER SERVICES

In connection with any of the audit, accounting, or other services noted below, we will provide a copy of all schedules or other support for you to maintain as part of your books and records supporting your basic financial statements. You agree to take responsibility for all documents provided by CB and will retain copies based on your needs and document retention policies. By providing these documents to you, you confirm that Cherry Bekaert is not responsible for hosting your records or maintaining custody of your records or data and that Cherry Bekaert is not providing business continuity, or disaster recovery services. You confirm you are responsible for maintaining internal controls over your books and records including business continuity and disaster recovery alternatives. In addition, any documents provided to Cherry Bekaert by the Board in connection with these services will be considered to be copies and will not be retained by Cherry Bekaert after completion of the accounting and other services. You are expected to retain anything you upload to a Cherry Bekaert portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

The accounting and other services described in this section are nonaudit services, which do not constitute audit services 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. 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 Board's management responsibilities.

In conjunction with providing these accounting and other services, we may use third-party software or templates created by Cherry Bekaert for use on third-party software. Management expressly agrees that the Board has obtained no rights to use such software or templates and that Cherry Bekaert's use of the Board's data in those applications is not deemed to be hosting, maintaining custody, providing business continuity, or disaster recovery services.

Accounting services

We will advise Board's management about the application of appropriate accounting principles, and may propose adjusting journal entries to the Board's financial statements. The Board's management is responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the Board's financial statements. If, while reviewing the journal entries, the Board's management determines that a journal entry is inappropriate, it will be the Board's management's responsibility to contact us to correct it.

Preparation of depreciation schedules

We will prepare the detailed book fixed asset depreciation schedules based upon information provided by the Board's management. The Board's management is responsible for determining the useful lives of assets and the depreciation methods to be used as well as reviewing and approving the results of the depreciation calculation prepared by Cherry Bekaert.

Data Collection Form

We will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the Board; however, it is the Board's management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal and State awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the designated federal audit clearinghouse and, if appropriate, 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.

Board's management responsibilities related to accounting and other services

For all nonattest services we perform in connection with the engagement, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, retain relevant copies supporting your books and records, and accept overall responsibility for the results of the services.

Prior to the release of the report, the Board's management will need to sign a representation letter acknowledging its responsibility for the results of these services, and acknowledging receipt of all appropriate copies.

BOARD'S MANAGEMENT RESPONSIBILITIES RELATED TO THE AUDIT

The Board's management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that the Board's management and financial information is reliable and properly reported. The Board's management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and State awards and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including

Asheboro City Board of Education

April 28, 2020

Page 5

award agreements). Your responsibilities also include identifying significant contractor relationship in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

The Board's management is 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 it is 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 Implementation Act, (3) additional information that we may request for the purpose of the audit and (4) unrestricted access to persons within the Board from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 Board involving (1) the Board's 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 Board received in communications from employees, former employees, grantors, regulators, or other. In addition, you are responsible for identifying and ensuring that the Board complies with applicable laws, regulations contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and the State Single Audit Implementation Act, it is the Board's management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

The Board's management is responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and State awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and the State Single Audit Implementation 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 and State awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and State awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and State awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act; (2) you believe the schedule of expenditures of federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State Single Audit Implementation Act; (3) the methods of measurement or presentation have not changed from

Asheboro City Board of Education

April 28, 2020

Page 6

those used in the prior period or, if they have changed, the reasons for such changes); and (4) the Board has 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 responsible for the preparation of the 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.

The Board's management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. The Board's 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 other studies. You are also responsible for providing Board's management 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.

The Board's management agrees to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and State awards, and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and State awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and State awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

MANAGEMENT REPRESENTATIONS

The Firm will rely on the Board's management providing the above noted representations to us, both in the planning and performance of the audit, and in considering the fees that we will charge to perform the audit.

Asheboro City Board of Education

April 28, 2020

Page 7

FEES

The estimated fee contemplates only the services described in the Summary of Services section of this letter. If the Board's management requests additional services not listed above, we will provide an estimate of those fees prior to commencing additional work.

The following summarizes the fees for the services described above:

<u>Description of Services</u>	<u>Estimated Fee</u>
Audit services Audit of the financial statements	
Accounting services Preparation of depreciation schedule for the School Food Service Fund	
Total	<u>\$48,400</u>

The fees will be billed periodically. Invoices are due on presentation. A service charge will be added to past due accounts equal to 1½% per month (18% annually) on the previous month's balance less payments received during the month, with a minimum charge of \$2.00 per month.

If the foregoing is in accordance with your understanding, please sign a copy of this letter in the space provided and return it to us. If you have any questions, please call Eddie Burke at 919-782-1040.

Sincerely,

CHERRY BEKAERT LLP



ATTACHMENTS – Engagement Letter Terms and Conditions
Peer Review Report

ASHEBORO CITY BOARD OF EDUCATION

ACCEPTED BY: _____

TITLE: _____ DATE: _____

Cherry Bekaert LLP
Engagement Letter Terms and Conditions

The following terms and conditions are an integral part of the attached engagement letter and should be read in their entirety in conjunction with your review of the letter.

LIMITATIONS OF THE AUDIT REPORT

Should the Board wish to include or incorporate by reference these financial statements and our report thereon into *any* other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards (“GAAS”) to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the Board will not include or incorporate by reference these financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

LIMITATIONS OF THE AUDIT PROCESS

In conducting the audit, we will perform tests of the accounting records and such other procedures as we consider necessary in the circumstances to provide a reasonable basis for our opinion on the financial statements. We also will assess the accounting principles used and significant estimates made by the Board’s management, as well as evaluate the overall financial statement presentation.

Our audit will include procedures designed to obtain reasonable assurance of detecting misstatements due to errors or fraud that are material to the financial statements. Absolute assurance is not attainable because of the nature of audit evidence and the characteristics of fraud. For example, audits performed in accordance with GAAS are based on the concept of selective testing of the data being examined and are, therefore, subject to the limitation that material misstatements due to errors or fraud, if they exist, may not be detected. Also, an audit is not designed to detect matters that are immaterial to the financial statements. In addition, an audit conducted in accordance with GAAS does not include procedures specifically designed to detect illegal acts having an indirect effect (e.g., violations of fraud and abuse statutes that result in fines or penalties being imposed on the Board) on the financial statements.

Similarly, in performing our audit we will be aware of the possibility that illegal acts may have occurred. However, it should be recognized that our audit provides no assurance that illegal acts generally will be detected, and only reasonable assurance that illegal acts having a direct and material effect on the determination of financial statement amounts will be detected. We will inform you with respect to errors and fraud, or illegal acts that come to our attention during the course of our audit unless clearly inconsequential. In the event that we have to consult with the Board’s counsel or counsel of our choosing regarding any illegal acts we identify, additional fees incurred may be billed to the Board. You agree that the Board will cooperate fully with any procedures we deem necessary to perform with respect to these matters.

We will issue a written report upon completion of our audit of the Board’s financial statements. If, for any reason, we are unable to complete the audit, or are unable to form, or have not formed an opinion on the financial statements, we may decline to express an opinion or decline to issue a report as a result of the engagement. We will notify the appropriate party within your organization of our decision and discuss the reasons supporting our position.

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 professional 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 the Board's 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 Board or to acts by the Board's management or employees acting on behalf of the Board. 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 the Board's management of any material errors and fraud, or illegal acts that come to our attention during the course of our audit. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditor.

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 and State awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

AUDIT PROCEDURES – INTERNAL CONTROLS

Our audit will include obtaining an understanding of the Board and its environment, including internal controls, 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, including cybersecurity, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the State Single Audit Implementation 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 Implementation 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 the Board's management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants ("AICPA") professional standards, *Government Auditing Standards*, and the Uniform Guidance and the State Single Audit Implementation Act.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Board's compliance with provisions of applicable laws and regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the State Single Audit Implementation Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards 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 the Board's major programs. The purpose of these procedures will be to express an opinion on the Board's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

NONATTEST SERVICES (IF APPLICABLE)

All nonattest services to be provided in the attached engagement letter (if applicable) shall be provided pursuant to the AICPA Code of Professional Conduct. The AICPA Code of Professional Conduct requires that we establish objectives of the engagement and the services to be performed, which are described under nonattest services in the attached letter.

You agree that the Board's designated individual will assume all the Board's management responsibilities for the nonattest services we provide; oversee the services by designating an individual, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. In order to ensure we provide such services in compliance with all professional standards, the designated individual is responsible for:

- Making all financial records and related information available to us.
- Ensuring that all material information is disclosed to us.
- Granting unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- Identifying and ensuring that such nonattest complies with the laws and regulations.

The accuracy and appropriateness of such nonattest services shall be limited by the accuracy and sufficiency of the information provided by the Board's designated individual. In the course of providing such nonattest services, we may provide professional advice and guidance based on knowledge of accounting, tax and other compliance, and of the facts and circumstances as provided by the Board's designated individual. Such advice and guidance shall be limited as permitted under the Code of Professional Conduct.

COMMUNICATIONS

At the conclusion of the audit engagement, we may provide the Board's management and those charged with governance a letter stating any significant deficiencies or material weaknesses which may have been identified by us during the audit and our recommendations designed to help the Board make

improvements in its internal control structure and operations related to the identified matters discovered in the financial statement audit. As part of this engagement, we will ensure that certain additional matters are communicated to the appropriate members of the Board. Such matters include (1) our responsibility under GAAS; (2) the initial selection of and changes in significant accounting policies and their application; (3) our independence with respect to the Board; (4) the process used by Board's management in formulating particularly sensitive accounting estimates and the basis for our conclusion regarding the reasonableness of those estimates; (5) audit adjustments, if any, that could, in our judgment, either individually or in the aggregate be significant to the financial statements or our report; (6) any disagreements with the Board's management concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements; (7) our views about matters that were the subject of the Board's management's consultation with other accountants about auditing and accounting matters; (8) major issues that were discussed with the Board's management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and (9) serious difficulties that we encountered in dealing with the Board's management related to the performance of the audit.

We have attached, as required by *Government Auditing Standards*, a copy of the report on our most recent peer review.

OTHER MATTERS

Access to working papers

The working papers and related documentation for the engagement are the property of the Firm and constitute confidential information. We have a responsibility to retain the documentation for a period of time to satisfy legal or regulatory requirements for records retention. It is our policy to retain all workpapers and client information for seven years from the date of issuance of the report. It is our policy to retain emails and attachments to emails for a period of 12 months, except as required by any governmental regulation. Except as discussed below, any requests for access to our working papers will be discussed with you prior to making them available to requesting parties. Any parties seeking access to our working papers must agree to sign our standard access letter.

We may be requested to make certain documentation available to regulators, governmental agencies (e.g., SEC, PCAOB, HUD, DOL, etc.), or their representatives ("Regulators") pursuant to law or regulations. If requested, access to the documentation will be provided to the Regulators. The Regulators may intend to distribute to others, including other governmental agencies, our working papers and related documentation without our knowledge or express permission. You hereby acknowledge and authorize us to allow Regulators access to and copies of documentation as requested. In addition, our Firm, as well as all other major accounting firms, participates in a "peer review" program covering our audit and accounting practices as required by the AICPA. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for the Board may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us in writing.

Electronic transmittals

During the course of our engagement, we may need to electronically transmit confidential information to each other, within the Firm, and to other entities engaged by either party. Although email is an efficient way to communicate, it is not always a secure means of communication and thus, confidentiality may be compromised. As an alternative, we recommend using our Client Portal ("Portal") to transmit documents. Portal allows the Board, us, and other involved entities to upload and download documents in a secure location. You agree to the use of email, Portal, and other electronic methods to transmit and receive

information, including confidential information between the Firm, the Board, and other third party providers utilized by either party in connection with the engagement.

Use of third-party providers

In the normal course of business, we may on occasion use the services of an independent contractor or a temporary or loaned employee, all of whom may be considered a third-party service provider. On these occasions, we remain responsible for the adequate oversight of all services performed by the third-party service provider and for ensuring that all services are performed with professional competence and due professional care. We will adequately plan and supervise the services provided by the third-party service provider; obtain sufficient relevant data to support the work product; and review compliance with technical standards applicable to the professional services rendered. We will enter into a contractual agreement with the third-party service provider to maintain the confidentiality of information and be reasonably assured that the third-party service provider has appropriate procedures in place to prevent the unauthorized release of confidential information to others.

Subpoenas

In the event we are requested or authorized by the Board, or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Board, the Board will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such a request at standard billing rates.

Dispute resolution procedures

If any dispute, controversy, or claim arises in connection with the performance or breach of this Agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation would be conducted by a mediator acceptable to both parties. Both parties would exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute, controversy, or claim.

Waiver of trial by jury

In the event the parties are unable to successfully mediate any dispute, controversy or claim, the parties agree to WAIVE TRIAL BY JURY and agree that the court will hear any matter without a jury.

Independent contractor

Each Party is an independent contractor with respect to the other and shall not be construed as having a trustee, joint venture, agency, or fiduciary relationship.

No third-party beneficiaries

The Parties do not intend to benefit any third party by entering into this Agreement, and nothing contained in this Agreement confers any right or benefit upon any person or entity who or which is not a signatory of this Agreement.

TERMS AND CONDITIONS SUPPORTING FEE

The estimated fees set forth in the attached engagement letter are based on anticipated full cooperation from the Board's personnel, timely delivery of requested audit schedules and supporting information, timely communication of all significant accounting and financial reporting matters, the assumption that unexpected circumstances will not be encountered during the audit, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. We strive to ensure that we have the right professionals scheduled on each engagement. As a result, sudden Board

requested scheduling changes or scheduling changes necessitated by the agreed information not being ready on the agreed-upon dates can result in expensive downtime for our professionals. Any last minute schedule changes that result in downtime for our professionals could result in additional fees. Our estimated fee does not include assistance in bookkeeping or other accounting services not previously described. If for any reason the Board is unable to provide such schedules, information, and assistance, the Firm and the Board will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

The estimated fees contemplate that the Board will provide adequate documentation of its systems and controls related to significant transaction cycles and audit areas.

In providing our services, we will consult with the Board with respect to matters of accounting, financial reporting, or other significant business issues as permitted by professional standards. Accordingly, time necessary to affect a reasonable amount of such consultation is reflected in our fee. However, should a matter require research, consultation, or audit work beyond that amount, the Firm and the Board will agree to an appropriate revision in our fee.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the Board at this time, but do not include any time related to the application of new auditing or accounting standards that impact the Board for the first time. If new auditing or accounting standards are issued subsequent to the date of this letter and are effective for the period under audit, we will estimate the impact of any such standard on the nature, timing, and extent of our planned audit procedures and will communicate with the Board concerning the scope of the additional procedures and the estimated fees.

The Board agrees to pay all costs of collection (including reasonable attorneys' fees) that the Firm may incur in connection with the collection of unpaid invoices. In the event of nonpayment of any invoice rendered by us, we retain the right to (a) suspend the performance of our services, (b) change the payment conditions under this engagement letter, or (c) terminate our services. If we elect to suspend our services, such services will not be resumed until your account is paid. If we elect to terminate our services for nonpayment, the Board will be obligated to compensate us for all time expended and reimburse us for all expenses through the date of termination.

This engagement letter sets forth the entire understanding between the Board and the Firm regarding the services described herein and supersedes any previous proposals, correspondence, and understandings whether written or oral. Any subsequent changes to the terms of this letter, other than additional billings, will be rendered in writing and shall be executed by both parties. Should any portion of this engagement letter be ruled invalid, it is agreed that such invalidity will not affect any of the remaining portions.

Report on the Firm's System of Quality Control

October 22, 2019

To the Partners of Cherry Bekaert LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, an audit of broker-dealers, and an examination of service organizations [SOC 1 engagement].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Cherry Bekaert LLP has received a peer review rating of pass.

EisnerAmper LLP
EisnerAmper LLP



Budget Amendment
Asheboro City Schools Administrative Unit
Federal Funds

The Asheboro City Board of Education at a regular meeting on the 14th day of May, 2020, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2020.

Revenue

3.3600.060	IDEA VI-B Handicapped	\$ (3,012.00)
3.3600.115	Title IV - Targeted Assistance	(1,526.42)
3.3600.118	IDEA-Part B Targeted Assistance	7,500.00
		\$ 2,961.58

Expenditure

3.5210.060	Children w/ Disabilities Curricular Services	\$ (3,012.00)
3.5330.115	Remedial and Supplemental K-12 Services	(1,526.42)
3.5210.118	Children w/ Disabilities Curricular Services	7,500.00
		\$ 2,961.58

Total Appropriation in Current Budget	\$ 3,804,308.99
Total Increase/Decrease of above amendment	2,961.58
Total Appropriation in Current Amended Budget	\$ 3,807,270.57

Passed by majority vote of the Board of Education of Asheboro City on the 14th day of May, 2020.

Chairman, Board of Education

Secretary

Revised 2020-2021 Calendar Proposal

Asheboro City Board of Education
May 14, 2020
Mr. Jordi Roman
Director of Support Services

Asheboro 
CITY SCHOOLS
A learning community of excellence!



New Requirements based on SB 704

- An opening date for students of August 17, 2020.
- An additional five instructional days that shall be satisfied only by five individually separate and distinct full instructional days and not by an accumulation of instructional hours (August 17 - 21).
- Include five remote instruction days (Sep. 23, Oct. 23, Nov. 3, Feb. 15 and May 3).
- Teacher contract remains 215 days.
- Closing date for students no later than June 11, 2021.

Asheboro City Schools Calendar 2020-2021 (SB 704 Draft)

July 2020						
S	M	T	W	T	F	S
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August 2020						
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September 2020						
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October 2020						
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November 2020						
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December 2020						
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July	
3	Holiday
August	
10-14	Required Teacher Workday
17	First Day for Students
September	
7	Holiday
23	Remote Instruction Day
October	
22	Last day of First Quarter
23	Remote Instruction Day
November	
3	Remote Instruction Day
11	Holiday
25	Optional Teacher Workday
26-27	Holidays
December	
21-23,29-31	Vacation/Annual Leave
24,25,28	Holidays
January	
1	Holiday
13	End of Second Quarter
14	Required Teacher Workday
15	Optional Teacher Workday
18	Holiday
February	
15	Remote Instruction Day
March	
23	End of Third Quarter
29-31	Vacation/Annual Leave
April	
1	Vacation/Annual Leave
2	Holiday
5	Optional Teacher Workday
May	
3	Remote Instruction Day
31	Holiday
June	
3	End of Fourth Quarter
3	Early Release
4	Required Teacher Workday

Holiday
Optional Teacher Workday
Required Teacher Workday
Vacation/Annual Leave
Required Professional Development
Early Release
Remote Instruction Day

January 2021						
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February 2021						
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28						

March 2021						
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April 2021						
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May 2021						
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June 2021						
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Calendar Proposal

- Start date moved to August 17, 2020.
- Remote Instruction Days designated in gray.
- Early release days for professional development removed for 2020-21.
- Thanksgiving, Christmas and Spring Breaks remain the same.
- School year ends June 4.

Questions?

Asheboro 
CITY SCHOOLS

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Asheboro City Schools Calendar 2020-2021 (SB 704 Draft)

July 2020						
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August 2020						
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September 2020						
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October 2020						
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November 2020						
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December 2020						
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26-27	Holidays
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24,25,28	Holidays
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18	Holiday
February	
15	Remote Instruction Day
March	
23	End of Third Quarter
29-31	Vacation/Annual Leave
April	
1	Vacation/Annual Leave
2	Holiday
5	Optional Teacher Workday
May	
3	Remote Instruction Day
31	Holiday
June	
3	End of Fourth Quarter
3	Early Release
4	Required Teacher Workday

Holiday
Optional Teacher Workday
Required Teacher Workday
Vacation/Annual Leave
Required Professional Development
Early Release
Remote Instruction Day

January 2021						
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February 2021						
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March 2021						
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April 2021						
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May 2021						
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June 2021						
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20	21	22	23	24	25	26
27	28	29	30			

Asheboro City Schools Calendar 2020-2021 (SB 704 Draft)

Procedures for Closing School Due To Inclement Weather

In addition to posting information on closing on the official website for Asheboro City Schools (www.asheboro.k12.nc.us), school closing information will be released to the following news media and social media sites:

RADIO: WMAG 99.5 FM WKXR 1260 AM

TV: WFMY (2) WXLV (45) WGHP (8) News 14 (14) WXII (12)

SOCIAL MEDIA: Facebook Twitter

**There will be approximately a 45-minute delay between elementary and secondary dismissals in order for the buses to make their double runs.*

Makeup for Inclement Weather

Asheboro City Schools may determine that inclement weather make-up time is required. Days generally reserved include Teacher Workdays and Annual Vacation Leave Days. Make-up days will be utilized according to the educational needs and instructional programs of the Asheboro City Schools. Students, parents, and staff should plan accordingly. Potential make-up days for staff and students may include:

Workdays: January 14, 15 June 4

Vacation/Annual Leave: December 21, 22, 23 March 29, 30, 31 April 1

Remote Instruction Days: September 23 October 23 November 3 February 15 May 3

Saturdays: Only by Board Addendum

Asheboro City Schools Procedure for Finalizing 2019-2020 Grades

ACS has developed the following procedure for finalizing grades for the 2019-2020 school year that complies with directives from the North Carolina State Board of Education.

ACS Elementary School Procedure:

Policy approved by the North Carolina State Board of Education:

- *K-5 students will receive no final grade.*
- *Using a format determined locally, teachers will provide year-end feedback for students regarding learning from the full academic school year.*
- *To ensure an effective transition from the spring 2020 remote learning process to the 2020-21 academic year, teachers will document individual student strengths and needs from both an academic and social/emotional perspective.*

Elementary Grading and Report Card Plan:

- **K-2:** Comments on student progress will be provided through the K-2 report card. Quarter 4 scores will not be reported. Report cards will be stamped either promoted or retained. Teachers will add comments on academic strengths and areas needing improvement in the areas of math and reading. Comments will be specific for your child.
- **3-5:** Comments on student progress will be provided through the district form and attached to the student's 3-5 report card. Quarter 4 will not be reported. Students will receive a final grade of NG19 (No Grade - Covid 19) for the year. Report cards will be stamped either promoted or retained. Teachers will add comments on academic strengths in the areas of math, reading, and science. Comments will also be added for areas in the subjects where the student needs improvement. Comments will be specific for your child.
- Schools will share appropriate times for families to pick up report cards and any student belongings during the first week of June. Any report cards not picked up will be mailed by the school.

Middle School Procedure:

Policy Approved by North Carolina State Board of Education:

- *Students will receive a Pass "PC19" or Withdrawal "WC19" for the final course grades for all middle school courses:*
 - PC19 - Meeting expectations as of March 13 or improved to meet expectations after March 13.*
 - WC19 - Not passing as of March 13 and unable to improve to meet expectations after March 13. A middle school course grade of WC19 does not equate to a failing course grade nor does it indicate that a grade retention should occur or that the course must be repeated. The grade WC19 simply indicates a lack of evidence of mastery of standards addressed in the particular content area.*
- *To ensure an effective transition from the spring 2020 remote learning process to the 2020-21 academic year, teachers will document individual student strengths and needs from both an academic and social/emotional perspective.*

Note: High school courses taken in middle school will follow the grading options presented for high school students. These courses do not count in high school GPA.

Middle School Courses Grading Plan:

- Comments on student progress will be provided through the report card. Quarter 4 will not be reported. Students will receive a final grade of PC19 (Passing Covid 19) or WC19 (Withdrawn Covid 19) for the year. WC19 will not be counted as a failing grade. Report cards will be stamped either promoted or retained.
- Report Cards will be mailed home the week of June 15, 2020.
- Students will be informed when they can safely enter the building to collect their personal belongings and clean out their lockers.

High School Credit Courses Taught at the Middle School:

- Middle school students taking a course for high school credit will have a choice between receiving a numeric grade or a final grade of PC19 (Passing - Covid 19)/WC19 (Withdrawn - Covid 19) for the year. WC19 will not be counted as a failing grade.
- Parents will be contacted by the school and then sent a letter on the week of May 18 with a self-addressed envelope to select the traditional numeric or PC19 grading choice. The student and parent must sign the document and return it to the school by May 27.

Note: PC19/WC19 will be entered for students who do not return a form. Reminder that these courses count for high school graduation credit but do not count toward a student's GPA.

High School Procedure for Grades 9-11:

Policy Approved by North Carolina State Board of Education:

Grades 9-11:

Students will be given a choice for how each final course grade will appear on their transcript for the spring semester and year-long courses.

Students will have two options for each final grade for spring semester and year-long courses:

- **Numeric grade**, the highest grade representing learning as of March 13 or as improved through the semester as remote learning continued. Numeric grades will appear on a transcript and are included in GPA determination.
- **PC19 or WC19**. These grades are not included in the GPA.

Note: *Students will not receive a failing grade. We should utilize WC19 for any student who is not meeting expectations as of March 13 and was unable to improve through remote learning opportunities.*

- High School students in grades 9-11 will have a choice between receiving a numeric grade or a final grade of PC19 (Passing - Covid 19)/WC19 (Withdrawn - Covid 19) for the year. WC19 will not be counted as a failing grade.
- Parents will be sent a letter on the week of May 18 with a self-addressed envelope to select the numeric or PC19 grading choice for each student in grades 9-11. The student and parent must sign the document and return it to AHS by May 27.
Note: PC19/WC19 will be entered for students who do not return a form.
- Report Cards will be mailed home the week of June 15, 2020.
- Students will be informed when they can safely enter the building to collect their personal belongings and clean out their lockers.

High School Procedure for Seniors:

Policy Approved by North Carolina State Board of Education:

Seniors Only:

- *Seniors will receive a Pass "PC19" or Withdrawal "WC19" based on their learning as of March 13 for spring courses.*
- *If the senior has an "F" as of March 13 for graduation requirements, districts/schools shall provide remote learning opportunities for the student to improve to a passing grade.*

Note: *Occupational Course of Study (OCS): If an OCS student completes 157 hours of the 225 hours of "paid work hours" graduation requirement, the student will receive a Pass "PC19".*

	CALENDAR - May 2020			
	DATE	MEETING	TIME	LOCATION
2019-2020				
Thursday	May 14	Asheboro City Board of Education meeting	7:30 p.m.	Virtual
Monday	May 25	Memorial Day holiday	All day	All sites
Tuesday	May 26	Projected Finish Date for AHS Addition	All Day	AHS
Monday	June 8	ACS Retirement Breakfast	Breakfast at 7:30 a.m., Program at 8 a.m.	TBD
Thursday	June 11	Asheboro City Board of Education meeting	7:30 p.m.	TBD