

Agenda Item Title: Board Policy 2.100, *Fiscal Management Goals*, on first reading

Board Meeting Date: July 28, 2026

Department: Legal

Presented by: Lauren Bush

Board Agenda Category:

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|-------------------------|-------------------------------------|
| Consent Agenda | ☐ |
| Action Item | ☒ |
| Reports and Information | ☐ |

Requires City Council Approval: Yes ☐ No ☒

Summary

Recent guidance from the Tennessee Comptroller's Office in *Fiscal Health Principles for Tennessee School Districts and Local Governments* recommends that boards require annual internal control reviews. MCS Board Policy 2.100 has been revised to reflect this recommendation. The District's internal controls are maintained through administrative directives and departmental internal control manuals.

Staff Recommendation

Approve changes to Board Policy 2.100, *Fiscal Management Goals*, on first reading.

Fiscal Impact

No direct fiscal impact is anticipated.

Connection to MCS's Five-Year Strategic Plan

- ☐ **Academic Success:** Raise academic achievement for all students across content areas by closing learning gaps and ensuring readiness for the next grade level so that every child is prepared for future success.
- ☐ **Ready to Learn:** Promote the success of every child by supporting their social, behavioral, and non-academic needs in partnership with families and the community so that students are ready to learn.
- ☐ **Highly Qualified Team:** Invest in the growth and retention of our employees so that every student benefits from a well-prepared and highly qualified team.
- ☒ **Operational Efficiency:** Ensure operational efficiency so that resources effectively support and enhance student learning.
- ☐ **District of Choice:** Strategically promote and expand the strengths and opportunities of our schools so that we are recognized as the district of choice for families.