



**Morgan County Schools Regular Monthly Meeting  
October 29, 2019 6:00 PM  
Sunbright School**

1. **Prayer**
2. **Pledge**
3. **Good News**
4. **Audience Participation**
5. **MCEA**
6. **Items to add to the Agenda**
7. **Approval of Agenda**
8. **Approval of minutes from October 1, 2019 meeting.**
9. **Consent Agenda**
  - A. Next regular Board Meeting - November 5, 2019 6pm
  - B. Next regular Workshop - November 26, 2019 6pm at Central High School
10. **Oakdale Middle School Jr. Beta to attend state conference in Nashville, TN November 23-25.**
11. **Oakdale High School Sr. Beta Club to attend state conference in Nashville, TN November 21-23.**
12. **12. Approval for CES to build a fence on the northwest boundary of grounds.**
13. **MCCTC request to surplus "Old Tapco Metal Brake and Windy Port-O-Brake"**
14. **Director Search**
15. **Director's Announcements**

A. Results of Internal School Funds Audit

B. TSBA Conference November 14 - 17

16. **Adjourn**



## MORGAN COUNTY SCHOOLS

136 Flat Fork Rd., Wartburg, TN 37887

Ronnie Wilson, Director of Schools  
David Treece, Asst. Director of Schools

### CENTRAL OFFICE

Phone: (423) 346-6214 • Fax: (423) 346-6043  
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# Morgan County Schools Regular Monthly Meeting October 1, 2019 6:00 PM Morgan County Schools - Central Office

**MEMBERS PRESENT:** Attendance Taken at 5:56 PM. Tony Dagley: Present, Ben Jackson: Present, Michael Ledbetter: Present, Glen Moore: Present, Wade Summers: Present, Billy Ward: Present.

## 1. Prayer

## 2. Pledge

## 3. Good News

## 4. Audience Participation

## 5. MCEA

## 6. Items to add to the Agenda

On a motion by Michael Ledbetter and seconded by Tony Dagley the Board voted to Item # 16 to the agenda for approval for Central High School to attend Beta Club Convention in Nashville November 21 - 23. Motion carried.

Tony Dagley: Yea, Ben Jackson: Yea, Michael Ledbetter: Yea, Glen Moore: Yea, Wade Summers: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

## 7. Approval of Agenda

On a motion by Glen Moore and seconded by Michael Ledbetter the Board voted to approve the agenda. Motion carried.

Tony Dagley: Yea, Ben Jackson: Yea, Michael Ledbetter: Yea, Glen Moore: Yea, Wade Summers: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

## 8. Approval of minutes from September 3rd meeting

On a motion by Michael Ledbetter and seconded by Tony Dagley the Board voted to approve minutes from the last Board meeting. Motion carried.

Tony Dagley: Yea, Ben Jackson: Yea, Michael Ledbetter: Yea, Glen Moore: Yea, Wade Summers: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

## 9. Consent Agenda

On a motion by Tony Dagley and seconded by Michael Ledbetter the Board voted to approve the consent agenda as presented.. Motion carried.

Tony Dagley: Yea, Ben Jackson: Yea, Michael Ledbetter: Yea, Glen Moore: Yea, Wade Summers: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

A. Next regular Board Meeting - November 5, 2019 6pm Central Office

B. Next regular Workshop - October 29, 2019 Sunbright School

## 10. 2019-20 GP Budget Report

## 11. Approval of Headstart MOU for PreK

**On a motion by Glen Moore and seconded by Billy Ward the Board voted to approve the MOU between Morgan County Schools and Headstart. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## 12. Request to Surplus Woods mower

**On a motion by Tony Dagley and seconded by Billy Ward the Board voted to approve the surplussing of the Woods mower. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## 13. Indento-Go Fingerprinting and Background Checks

**On a motion by Billy Ward and seconded by Tony Dagley the Board voted to approve the Central Office as a location for Background Checks using Indento Go. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## 13. Approval for CES to build a fence on the northwest boundary of grounds.

**On a motion by Tony Dagley and seconded by Glen Moore the Board voted to grant permission for Central Elementary to build a fence on the northwest boundary of grounds.. Motion Tabled.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## 15. Bus Grant

**On a motion by Billy Ward and seconded by Ben Jackson the Board voted to purchase bus with AC and stop cameras with Grant money. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## 16. Permission for Central High School to attend Beta Club Convention November 21 - 23, 2019

**On a motion by Michael Ledbetter and seconded by Tony Dagley the Board voted to grant permission to Central High School to attend the National Beta Club Convention in Nashville, TN November 21 - 23.. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## 17. Budget Amendments

**On a motion by Tony Dagley and seconded by Billy Ward the Board voted to approve budget amendments 17 - 32 as presented. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## **18. MOU between Morgan County Schools and MCEA**

**On a motion by Michael Ledbetter and seconded by Tony Dagley the Board voted to approve the MOU between Morgan County Schools and MCEA. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## **19. School Board Policy 4.406 Technology Acceptable Use and Internet Safety Guidelines - Second Reading**

**On a motion by Wade Summers and seconded by Glen Moore the Board voted to approve changes made to School Board Policy 4.406 Technology Acceptable Use and Internet Safety Guidelines on the Second Reading. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## **20. School Board Policy 6.312 Use of Personal Communication Devices and Electronics Devices - Second Reading**

**On a motion by Glen Moore and seconded by Tony Dagley the Board voted to approve the changes made to School Board Policy 6.312 Use of Personal Communication Devices and Electronics Devices on the Second Reading. Motion carried.**

Tony Dagley: **Yea**, Ben Jackson: **Yea**, Michael Ledbetter: **Yea**, Glen Moore: **Yea**, Wade Summers: **Yea**, Billy Ward: **Yea**

Yea: 6, Nay: 0

## **21. Director Search**

## **22. Director's Announcements**

A. TSBA Leadership Conference 11/15 - 11/17

## **23. Adjourn**

**Morgan County Schools – Internal School Funds**  
**136 Flat Fork Road**  
**Wartburg, Tennessee 37887**

August 29, 2019

Dennis E. Jeffers CPA PC  
18707 Alberta Ave.  
Oneida, TN 37841

This representation letter is provide in connection with your audit of the financial statements of Morgan County Schools – Internal School Funds as of June 30, 2019, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, in conformity with accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involved an omission or misstated of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 29, 2019, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 9, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with *Tennessee Internal School Uniform Accounting Policy Manual* and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America and include all properly classified funds and other financial information of Morgan County Schools – Internal School Funds required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) All events subsequent to the date of the financial statements and for which the *Tennessee Internal School Uniform Accounting Policy Manual* requires adjustment or disclosure have been adjusted or

disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to our disclosure in the aforementioned financial statements or in the schedule of findings, recommendations & management responses.

- 6) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation claims, or assessments.
- 7) ~~Guarantees, whether written or oral, under which the Morgan County Schools – Internal School Funds is contingently liable, if any, have been properly recorded or disclosed.~~

#### **Information Provided**

- 8) We have provide you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 9) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 10) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 11) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 12) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 13) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 14) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

#### **Government-specific**

- 15) We have made available to you all financial records and related data.
- 16) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 17) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 18) The Morgan County Board of Education has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 19) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 20) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 21) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 23) As part of your audit, you assisted with the preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 24) The Morgan County Board of Education has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 25) The Morgan County Board of Education has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 26) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 27) Components of net position (net investment in capital assets; restricted; and unrestricted) and classification of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and if applicable, approved.
- 28) We have appropriately disclosed the Morgan County Board of Education's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted funds is available and have determined that fund balances is properly recognized under the policy.

Signed:

\_\_\_\_\_

Title:

\_\_\_\_\_

Signed:

\_\_\_\_\_

Title:

\_\_\_\_\_

# Dennis E. Jeffers CPA, PC

Member of Tennessee Society of Certified Public Accounts

18707 Alberta Street  
Oneida, Tennessee 37841  
(423) 569-6969

August 9, 2018

Morgan County Schools – Internal School Funds  
The Board of Education  
Wartburg, Tennessee

We are pleased to confirm our understanding of the services we are to provide Morgan County Schools – Internal School Funds for the year ended June 30, 2019. We will audit the combined and individual fund balance sheet – regulatory basis of Morgan County Schools – Internal School Funds and the related combined and individual statements of revenues and expenditures and changes in fund balances as of and for the year then ended June 30, 2019.

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your combined and individual fund balance sheets and related combined and individual statements of revenues and expenditures and changes in fund balances are fairly presented, in all material respects, in conformity with accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America, and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the combined individual fund balance sheets taken as a whole. 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 Tennessee Internal School Uniform Accounting Policy Manual, and will include tests of the accounting records of Morgan County Schools – Internal School Funds and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Morgan County Schools – Internal School Funds' financial statements. Our report will be addressed to the Board of Education of Morgan County Schools – Internal School Funds. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the combined and individual fund balance sheet and related combined and individual statement of revenues and expenditures and changes in fund balances are 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 opinions, we may decline to express opinions or to issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*. The reports on internal control and compliance and other matters will include a paragraph that states (1) that 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 entity's internal control on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Morgan County Schools – Internal School Funds is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **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 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 management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government. 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 imitations of internal control, and because we will not perform a detailed examination of all transaction, there is a risk that material misstatements 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepting auditing standards.

### **Audit Procedures—Internal Controls**

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Morgan County Schools – Internal School Fund’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

### **Other Services**

We will assist in preparing the financial statements and related notes of Morgan County Schools – Internal School Fund in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit 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. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following law and regulations; and ensuring that management and financial information is reliable and properly reported. 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 combined and individual fund balance sheets and related combined and individual statements of revenues and expenditures and changes in fund balances of the Morgan County Schools – Internal School Fund in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Management is also responsible for making all financial records and related information available to us and for accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government 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 or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, violations of contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting practice prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*. 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 accounting practice prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting practice prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*; (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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. 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 management's 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.

You agree to assume all management responsibilities relating to the balance sheets and related combined and individual statement of revenues and expenditures and changes in fund balances, 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 and related notes and that you have reviewed and approved the financial statements 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 who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services and accepting responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly,

we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Morgan County Board of Education; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspections.

The audit documentation for this engagement is the property of Dennis E. Jeffers, CPA, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of Tennessee or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dennis E. Jeffers, CPA, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Morgan County Board of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 15, 2019, and to issue our reports no later than December 31, 2019. Dennis E. Jeffers is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$10,800.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Morgan County Schools – Internal School Funds and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Dennis E. Jeffers*

**RESPONSE:**

This letter correctly sets forth the understanding of Morgan County Schools – Internal School Funds.

**Management signature:**

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Governance signature:**

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Tennessee School Boards Association**  
**2019 Annual Convention Schedule**  
**Gaylord Opryland Resort and Convention Center**

**Thursday, November 14**

8:30 a.m.-6:30 p.m. Registration  
10:00 a.m.-Noon Board Chairman Roundtable Discussion  
2:00-6:00 p.m. Leadership Conference

**Friday, November 15**

7:00 a.m.-7:00 p.m. Registration  
7:30-8:30 a.m. Leadership Conference Breakfast  
8:45-11:45 a.m. Leadership Conference  
1:00-3:00 p.m. Pre-Convention Legal Workshop  
1:00-3:00 p.m. Pre-Convention Legislative Workshop  
1:00-5:00 p.m. Exhibit Hall/Reception  
5:15-6:45 p.m. Opening General Session  
**Speaker: Manny Scott**

**Saturday, November 16**

7:00 a.m.-6:30 p.m. Registration  
7:00 a.m.-Noon Exhibit Hall Open  
7:00-8:30 a.m. Exhibit Hall Breakfast & Door Prizes  
9:00-10:00 a.m. Clinic Session A  
10:30-11:30 a.m. Clinic Session B  
11:30 a.m.-12:45 p.m. Lunch (*on your own*)  
1:00-2:00 p.m. Clinic Session C  
2:30-4:15 p.m. Delegate Assembly  
2:30-4:00 p.m. Board Secretaries' Meeting  
4:45-6:00 p.m. Awards Reception & Ceremony

**Sunday, November 17**

7:00-10:00 a.m. Registration  
7:00-8:15 a.m. Convention Breakfast  
8:30-9:45 a.m. Closing General Session  
**Speaker: Derek Voiles**  
9:45 a.m. Adjourn

**TSBA Leadership Conference  
November 14-15, 2019  
Gaylord Opryland Resort and Convention Center  
Tennessee ABC Ballroom  
Agenda**

**November 14, 2019**

2:00 p.m.	Welcome	Kathy Hall, TSBA President, Johnson City
2:02 p.m.	Overview of Presentations	Dr. Tammy Grissom, Executive Director, TSBA
2:05 p.m.	What the Employer Voices Say.....	Chris Winton, Vice President of Human Resources, FedEx
3:05 p.m.	Board Leadership Through Future Ready Strategic Plan	Dr. Bryan Johnson, Director of Schools, Hamilton County
4:05 p.m.	BREAK	
4:25 p.m.	ACT Resources: WorkKeys and National Career Readiness Certificate	Donna Mason, Director of State Services, ACT
5:00 p.m.	A Path and A Plan	Jonathan Criswell, Director of Schools, Milan Special  Will Ownby, Board Chairman, Milan Special  Candi Norwood, CTE Director, Milan Special  John Hodgson, Assistant Director, TCAT Jackson
5:55 p.m.	Announcements	Kathy Hall
6:00 p.m.	Adjourn	

**November 15, 2019**

7:30-8:30 a.m.	Leadership Conference Breakfast	
8:40 a.m.	Overview of Presentations	Dr. Tammy Grissom
8:45 a.m.	Leadership For Systemic Change: The InsideOut Initiative That Empowers School Communities To Provide Students with Transformative, Life Sustaining Sports Experiences	Jody Redman Executive Director, InsideOut Initiative
10:00 a.m.	Leadership On and Off the Field: The Importance of Family and Literacy	Craig Colquitt, Author and Illustrator and Former UT and Steelers Punter
10:20 a.m.	BREAK	
10:40 a.m.	Taking the Lead to Create Safer Schools	Brink Fidler, Founder/President, Defend Systems
11:40 a.m.	Wrap Up and Evaluations	
11:45 a.m.	Adjourn	

**2019 Tennessee School Boards Association  
Pre-Convention Legal Workshop  
November 15, 2019  
Agenda**

1:00 p.m.      **Welcome and Introductions**      **Ben Torres,**  
TSBA General Counsel

1:05 p.m.      **Sports Law:**  
*What You Need to Know*      **Chris McCarty,**  
Lewis Thomason  
King Krieg & Waldrop

2:00 p.m.      **Ask the Attorney**      TBD

3:00 p.m.      **Wrap-Up & Adjourn**

**2019 Tennessee School Boards Association  
Pre-Convention Legal Workshop  
November 15, 2019  
Agenda**

- |           |  |   |
|-----------|--|---|
| 1:00 p.m. | <b>Welcome and Introductions</b>                   | <b>Ben Torres,</b><br>TSBA General Counsel                      |
| 1:05 p.m. | <b>Sports Law:</b><br><i>What You Need to Know</i> | <b>Chris McCarty,</b><br>Lewis Thomason<br>King Krieg & Waldrop |
| 2:00 p.m. | <b>Ask the Attorney</b>                            | TBD   |
| 3:00 p.m. | <b>Wrap-Up &amp; Adjourn</b>                       |   |