

Regular Board of Education Meeting

August 5, 2019 6:00 PM

Robert J. Smallridge School Administration Building

I. Call to Order

II. Pledge of Allegiance

III. Approval of Agenda

IV. Special Reports/Presentations

A. Good News

V. Public Forum

VI. Consent Agenda

A. Board Minutes: 6-17-19

VII. Items for Action

A. Formal Approval of Bat Infestation Cleanup at ORHS

B. Formal Approval of ORHS Piping Redesign for West End HVAC Hydronic Loop

C. Formal Approval of FY20 Anderson County Head Start Grantee Contract for Delegate Agency

D. FY20 Blanket Purchase Order for Home Depot

E. Personnel Advisory Board

F. FY20 Family Resource Center Grant

G. FY20 USDA/CACFP Preschool Food Grant

H. FY20 Coordinated School Health Grant

I. Addition of 1.0 Special Education TA Position at ORHS

J. Audit Firm for FY '20 Audit

K. Board Policy 2.403 Surplus Property Sales - First Reading

L. Board Policy 2.601 Fundraising Activities - First Reading

M. Board Policy 3.202 Emergency Preparedness Plan - First Reading

N. Board Policy 4.605 Graduation Requirements - First Reading

O. Board Policy 4.700 Testing Programs - First Reading

P. Board Policy 5.106 Application and Employment - First Reading

Q. Board Policy 5.605 Staff Gifts and Solicitations - First Reading

R. Board Policy 6.308 Bus Safety and Conduct - First Reading

VIII. Items for Information

A. Wildcat Arena Ductwork Replacement

IX. Items for Discussion

X. Old Business

XI. New Business

XII. Communications

XIII. Adjournment



OFFICE OF MAINTENANCE AND OPERATIONS

DATE: June 19, 2019

**TO: Dr. Bruce Borchers, Superintendent of Schools
Bruce Lay, Executive Director of School Leadership**

FROM: Allen Thacker, Supervisor of Maintenance and Operations

SUBJECT: Bat infestation and cleanup

Mr. Lay,

On June 5, 2019 school maintenance was informed of a possible infestation of bats in the ORHS third floor ceiling. School maintenance did a quick inspection and discovered that the building did have bats, but to what extent was unknown until after we had the district pest control contractor to verify our findings and recommend a remediation action. We were informed by our pest control contractor that the infestation could be very large, but was contained in the CS third floor level in the 94' addition section. The cost for removal of the bats was \$12,500.00 dollars and due to the hazard posed by the bats, approval was given to begin the removal process. An inspection of the building was performed by maintenance and operations to determine the means by which the bats were gaining access to the building. The pest control contractor concurred with our findings and plans are in place to seal the openings the bats were using to get inside the building. A total of 5 live bats and over 20 dead bats were removed. The pest control contractor indicated that it was a common brown bat that migrates through the area and the bats that were found were most likely part of a larger colony that moved through the area leaving this small group of sick or weakened bats behind. Clean up of the contamination due to the bat infestation was necessary to be completed by a company specializing in disaster recovery. We gathered three quotes and consulted with Tennessee Risk Management Trust (TRMT) on the best company to approach for doing the cleanup work. Servepro Inc. was the vendor that provided the best price and came recommended by TRMT. The cost of damage repairs totaling \$62,326.75 was fully covered by TRMT.* Repairs included removal and disposal of affected materials, cleaning of the HVAC and duct system, and a disinfecting fogging of all affected areas. Cleanup operations were scheduled to start Monday, June 24th and expected take one week to complete. Restoration of the area proceeded cleanup operations and was ready for the start of school.

Allen Thacker

Supervisor of Maintenance and Operations

***Information in this memorandum has been updated as of July 31, 2019.**



OFFICE OF MAINTENANCE AND OPERATIONS

DATE: July 17, 2019

TO: Bruce Lay, Executive Director of School Leadership

FROM: Allen Thacker, Supervisor of Maintenance and Operations

SUBJECT: Emergency Piping Redesign for West End HVAC Hydronic Loop

Mr. Lay,

The completion of the Energy Service Project by ESG has revealed an issue concerning the design of the West hydronic HVAC loop. Recently, we lost a section of the geothermal wellfield to leaks in the well system that would require extensive exploratory excavation to locate and repair the leaks. This option is not possible due to the location of the wellfield under the soccer field and the extensive cost of excavation and replacement of field damage. The wellfield is now operating at below 80% capacity and the need for the cooling tower to be the primary source of water cooling is imperative to prevent shutdown of the classroom heat pumps. The heat pumps serve all of the Learning Center, most of the Comprehensive Studies, part of the Wellness Center, the Visual Arts, and Administration areas. The current design of the system has the cooling tower piped in series with the wellfield. In order to properly provide the needed cooling capacity for the school, the tower needs to operate independently. Correction of the piping design will require a shutdown of the system, draining the loop, installing two three way valves, controls, and piping. The inability to discover the design problems sooner was associated with the lack of proper controls and sensor information. We have contracted Al Bedinger Consulting Engineers, P.C. to review the recommendations from the controls contractor and provide drawings for correction of the piping design. I recommend that the piping and controls work start immediately as an emergency repair in order to prevent the HVAC system from shutting down or causing damage to the water source heat pumps that serve the individual classrooms. The contractor will begin work on Friday, July 19 by installing a temporary piping bypass from the wellfield until the final three way valves, piping, and controls can be installed. This action will have the building ready for students and prevent damage or shutdowns to the system. The contractor that will be providing the repair and control service is HSC Building Automation and Controls. HSC is our current vendor for controls and has provided a not to exceed price of \$58,900.00. Funding for this project will be from the CIP allocation from the city.

Thank you,

Allen Thacker

Supervisor of Maintenance and Operations

July 16, 2019

Oak Ridge City Schools
Attn: Allen Thacker
Mitchell Harper

Re: ORHS W. Loop Control

Gentlemen,

Prepared for consideration is the cost to add (2) new Belimo 8" 3-way Butterfly Valve assemblies for the Cooling Tower associated with the West End Loop over at the High School. In addition to the valve assemblies being provided, additional pipe, flanges, fittings, welding and actual installation is all included to tie the valves assemblies into the piping system for control.

This proposal also includes adding two (2) hot water taps for a future boiler.

Existing control program shall be modified regarding the flow for the pump and tower. A schematic shall be furnished indicating the new piping layout and changes that will be made.

Materials and labor provided shall have a 1- year warranty.

W. Loop Control Cost (Not to exceed): \$58,900.00

TN License# 62452 Exp. Date: 1-30-2020

Sincerely,
Troy Storm
HSC Building Automation & Controls
Knoxville, TN 37909

July 16, 2019

Oak Ridge City Schools
Attn: Allen Thacker
Mitchell Harper

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Sincerely,
Troy Storm
HSC Building Automation & Controls
Knoxville, TN 37909



Anderson County Schools
Every Student, Every Day

Office of the Director of Schools

101 South Main Street, Suite 501
Clinton, Tennessee 37716
Office: (865) 463-2800
Fax: (865) 457-9157

Dr. Tim Parrott, Director

**2019-2020 ANDERSON COUNTY SCHOOL BOARD of EDUCATION
GRANTEE CONTRACT FOR DELEGATE AGENCY**

THIS AGREEMENT, made and entered into this date, July 1, 2019 between Anderson County School Board of Education, a public school system in Anderson County, Tennessee (hereinafter referred to as the "Grantee"), and the Oak Ridge School Board of Education (hereinafter referred to as the "Delegate") (from time to time both the Grantee and the Delegate may be referred to jointly in this Agreement as the "Parties").

WITNESSETH THAT:

WHEREAS, the Delegate agrees that it has the capability to perform this Agreement and acknowledges that the Anderson County Board of Education is the pass-through entity/recipient and that Oak Ridge Board of Education is the sub-recipient of the federally awarded funds; and

WHEREAS, the Federal Award Identification is awarded to the Anderson County Board of Education, (Federal Award Identification Number 04CH9994) which is the pass-through entity (Grantee) for the sub-award to the sub-recipient (Delegate), Oak Ridge School Board of Education, (Unique Identifier 04CH9994-001) as a sub-award to operate the Oak Ridge Schools' Head Start program, a federally funded program located at 304 New York Avenue, Oak Ridge, Tennessee 37830; and

WHEREAS, the Grantee on July 1, 2019, will receive a grant administered by the Office of Head Start (OHS), Administration of Children and Families (ACF), and Department of Health and Human Services (HHS) under the Head Start Reauthorization Act of 2007, said grant is designated as Head Start Grant No. 04CH9994, and whereas the sub-award period of performance for this grant is School Year July 1, 2019-June 30, 2020; and the federal award date to the Grantee will be the date when the federal award is signed by the authorized official of the federal awarding agency (5200.39).

WHEREAS, the Grantee has previously entered into a contract with ACF (hereinafter referred to as the "prime contract"), to conduct a program with purpose of this Agreement; and

WHEREAS, the amount of federal funds obligated by this action by the pass-through entity to the sub-recipient is no more than \$7,009.64 X 118 children, totaling \$827,137 (\$8,984.00 for Training/Technical Assistance, P.A. 20 and \$818,153 for Basic Funding, P.A. 22) in the performance of this contract. All other monies awarded in the form of special grants or expansion will be negotiated between the Grantee and Delegate based on documentation of need, waiting list, and community assessment; and **WHEREAS**, this AGREEMENT will be sub-awarded under the prime contract as described above; and

WHEREAS, the Delegate's federal project description is to conduct a "Full Day, School Year" Head Start program in a manner, and to the extent set forth in the approved Head Start application for the program, including the 40% of children served with duration grant funds, to receive and provide services solely to the 118 Head Start children.

WHEREAS, the Oak Ridge Board of Education will be responsible for funding accountability, and responsive to the accountability and monitoring requests of the Grantee for the purpose of operating a Head Start program that is compliant with all HS regulations, performance standards, federal statutes and mandates, Uniform Guidance, state and local licensing requirements and mandates, meet all requirements imposed by the Grantee on the Delegate so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the federal award: and

WHEREAS, the Delegate agrees that it has the capability to perform this Agreement and acknowledges that the Anderson County Board of Education has made every effort to accurately record HS regulations, state and local licensing requirements, performance standards, Uniform Guidance, and federal statutes and mandates and the corresponding numbers, and that the Delegate will be responsible and accountable for all above mentioned requirements whether listed in this Agreement or not; and

WHEREAS, any additional requirements that the Grantee as the pass-through entity imposes on the sub-recipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial, performance reports and system monitoring.

Now, therefore, the Delegate agrees as follows:

AGREEMENT FOR DELEGATION OF SPECIFIC CONDITIONS

- I. The Delegate will perform the following specific conditions:
 - A. Follow Department of Human Services (HHS), Administration for Children and Families (ACF) applicable Public Law and HHS regulations and policies, and Uniform Administrative Requirements 42.U.S.C, Cost Principles 9801, et.seq. and Audit requirements for Federal awards which includes, but not limited to the following:
 1. Program regulations promulgated in 45 CFR 1301- Program Governance, 1302- Program Operations, 1303-Financial and Administrative Requirements, 1304-Federal Administrative Procedures, 1305-Definitions and the Head Start Act.
 2. Fiscal Regulations: Title 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
 3. Contractors/Sub-contractors; 29 CFR Part 3, 29 CFR 5.5, 37 CFR Part 93
 4. HHS Grants Policy Statement
 5. Federal Notice of Award
 6. The application approved for financial assistance including the proposed work program, allocated budget, material requests and any amendments, is incorporated by reference.
 7. Compliance with all applicable laws, ordinances, codes of the state and local governments, and other Head Start recommendations and regulations, TN Department of Education Licensing Requirements, Laws, and statutes and Region IV requests.
 8. The 118 HS children will be served at the Oak Ridge Preschool building at 304 New

York Avenue, Oak Ridge, TN 37830, with the possibility of transferring all Head Start children to a newly constructed building during the 2019-2020 School Year, located at Carver Ave., Oak Ridge, TN.

9. The Delegate Director will give notice to the Grantee Director two weeks before the 118 Head Start children are transferred from the current building to the new preschool building to receive services. The Delegate understands that the children must be served the mandated hours issued by the Office of Head Start.
 10. Each classroom in which one or more Head Start children are enrolled shall be included in the Delegate's written comprehensive monitoring plan and shall include the schedule for monitoring all Head Start systems including the classroom facility, health and safety aspects, education service area components, staff qualifications, training requirements, and family services requirements mandated by the Head Start Performance Standards, State Licensing and the Head Start Act.
 11. The Delegate Director will submit to the Oak Ridge School Assistant Superintendent and forward to the Grantee Director all fire, and health and safety inspections reports with documentation of completed corrective actions within 30 days of receiving the report.
 12. The Oak Ridge Board of Education will provide the results of all audits of Head Start funds to the Grantee to the extent to which the sub-award has been audited as a major program. The audit must be submitted to the Grantee upon receipt.
 13. The Delegate agency will be responsible for the total services provided for the Head Start eligible children, including children with disabilities and special diets, which the program serves with no cost to the families. Subject to all of the terms of this Agreement, The Delegate Agency shall adhere to all corrective action or sanction set by the Office of Head Start as directed through the Grantee to meet its own responsibility to meet the federal award grant. 641A(d)
 14. The Delegate will be responsible for its own indirect cost as determined by the State through the Anderson County Government. Likewise, the Delegate will be responsible for its own non-federal share and will keep accurate and up-to-date records of all non-federal shares.
 15. The Grantee may use non-federal share from the Delegate that is above what the Delegate requires. The Delegate will provide the Grantee with requested documents for use of non-federal shares that will be for the program's non-federal share. The Grantee shall be responsible for any outside cost incurred.
 16. The Delegate will be responsible for fulfilling the existing five year plan, for the purpose of providing a building that provides a healthy and safe environment for the 118 Head Start children with a completion date no later than May 31, 2020.
- B. The Delegate will use the same child and family tracking system, screening tools with tracking system, mental health curricula, CLASS instruments, and other instruments as the Grantee.
- C. The Delegate must notify the Grantee Director of any changes or adoptions of the educational curriculum and assessment, and parenting curriculum for approval.
- D. The Delegate must notify the Grantee Director of the mental health consultant to be used each school year.

- E. The Delegate must provide the Grantee Director copies of any contracts in which it has the responsibility and which Head Start funds are used as payment or are required by Head Start mandates and requirements.
- F. The Grantee Director will have the responsibility for administration and management of the total grant; however responsibility for formulation, coordination, implementation and administration of the Oak Ridge Board of Education program is delegated to the Delegate Director, provided, however:
- a. in the process of hiring a Delegate Director, the Oak Ridge Board of Education shall forward to the Grantee documentation of the job description, job posting, search strategy, screening process, resume, documentation of the interview team's approval of the candidate, and Oak Ridge Board of Education documentation of approval of hire.
- G. The Oak Ridge Schools' administration must ensure that the Head Start Delegate Director has time to effectively fulfill the duties of a Head Start Director, including times and events that require a Head Start Director's time and attendance, and that the Head Start requirements and ongoing monitoring are equally distributed among Head Start staff.
- H. The Delegate Director is responsible for preparing and conducting annual professional development and trainings on performance standards, other Head Start mandates, state standards and licensing requirements, and anticipated reviews of all Head Start employees and ensure the implementation of such trainings.
- I. The Oak Ridge Schools' administration will ensure that Head Start Family Advocates are employed as to have a caseload that is sufficient to ensure that families are supported in all mandated Head Start Performance Standards. There is a recommendation of forty families per Family Advocate.
- J. The Delegate Director shall ensure that each Family Advocate hired after November 7, 2016 will have a Family Service Credential or equivalent or be working toward the credential using Training/Technical Assistance Funds. The Family Advocate must have the credential earned within 18 months of hire.
- K. The Delegate Director will ensure that communication between the program and the parents is effective including home visits and face to face meetings when the family or program has a need.
- L. All channels of communication including phone calls, correspondence and emails must be handled in the following manner: to and from the Regional/National Office, the channels of communication will be from the Regional/National Office to the Grantee Director to the Delegate Director or from the Delegate Director to the Grantee Director to the Regional/National Office. The Delegate shall forward all correspondence, reports, funding requests, etc. for Regional and National headquarters to the Grantee no less than 4 working days prior to the designated date. The Grantee will decide if it is necessary and appropriate to forward. In addition, the office of the Delegate's Executive Director of School Leadership shall be available to the Grantee Director as an additional point of contact for the reporting of

any compliance issues or other needs, encountered during the period of this Agreement.

1. The Delegate Director may participate in monthly conference calls with the Grantee Director and Region IV program specialist. The Delegate Director shall have all questions/concerns in writing to the Grantee 5 days prior to the call. The date and time is set by the Grantee.
- M. The Delegate Director will ensure the Delegate will operate a Policy Committee in compliance with 1301.3 (a)-(e). The Delegate Policy Council Committee elects from among currently enrolled families in the Oak Ridge Schools' Head Start Program, one (1) parent representative and one (1) alternate parent representative to the Anderson County Head Start Policy Council. The Delegate's policy committee will serve the Delegate program in the role of the policy council in exercising its responsibilities and functions and the Delegate will provide policy committee training on the roles and responsibilities of the committee and other trainings as needed.
1. The Delegate Director will alert in writing, no less than two weeks in advance, the Grantee Director of all Policy Committee dates and times of the meeting to be held.
 2. The Delegate Director must ensure that the number of Policy Committee meetings are sufficient to provide the services needed for the program needs. Executive approval must be kept to a minimum.
 3. The Delegate Director, or designee will attend the Grantee Policy Council meetings and the training that the Policy Council is providing.
- N. Transportation of children from classes to designated locations will be provided by the delegate within the above-cited budget and/or as Non-federal share/in-kind contribution. The Delegate will adhere to all regulations of the National Schools Transportation Specifications and Procedures, and Head Start mandates when children are provided transportation.
- O. The Delegate Director will ensure and implement a plan for keeping classroom technology, materials, supplies and furnishings in good repair and up to date.
- P. The Delegate Director will submit to the Grantee or Grantee's financial officer, or have available for monitoring purposes, such reports as may be required.
- a. Program financial reports including cost allocation plan.
 - b. Submit to the Grantee Director the "Monthly Summary of Delegate Operations" report for purposes of reporting to the governing body and policy council.
- Q. The Parties' School Board Chairpersons, or their designees, the Parties' School Superintendents/Director of Schools, and the Grantee and Delegate Directors shall meet annually to discuss the program's progress and Head Start expectations.
- R. The Parties' Head Start Directors and upper management will meet mid-year to review the progress of monitoring and related issues. The Delegate Director will be responsible for setting the meetings.
- S. The Delegate must ensure whenever possible that children enrolled in the Grantee's Early Head Start program receive services until enrolled in regular education programs. The Delegate will be responsible to ensure that Head Start enrollment slots are designated for children enrolled in Early Head Start. These are children who will be turning three years of age during the school year and do not meet the August 15 age deadline, and the parents'

request to enroll their children in Head Start. Parents will complete the application process three to six months before the child's third birthday. These children's names will be placed on the Oak Ridge Schools' Head Start wait list and take priority for an open enrollment slot in Head Start. (CFR1305.7(C)).

- T. The Oak Ridge School Board of Education will approve all Delegate Head Start documents that also require approval of the Grantee governing body and provide the appropriate documentation to the Grantee Director.
- U. The Delegate Director is responsible for implementing a CLASS (Classroom Assessment Scoring System) schedule and performing CLASS observations, scoring protocols, feedback to the teaching staff, and analyzing the results. The number of observations required of the Delegate will be equal to the number set by the Grantee Director for the Grantee.
- V. The Delegate Director is responsible for providing all teaching staff, including teacher assistants a minimum of six hours training annually with no less than 3 hours held in the first semester of the school year, on the CLASS instrument and domains that supports the classroom environment, instruction, and effective teacher-child interactions within each CLASS dimension.
- W. The Delegate Director is responsible for ensuring that all management staff attend training specific to their service area/system provided by, or endorsed by The Office of Head Start/Region IV annually.
- X. The Delegate Director is responsible for ensuring that all teachers and teaching assistants who have not received Pyramid Model: Center on the Social and Emotional Foundations for Early Learning (CSEFEL) training in three years receive training by December 2019 in order to promote the social emotional development and school readiness of young children.
- Y. The Delegate Director must ensure a full time position education coordinator or equivalent title.
- Z. The Oak Ridge Board of Education must ensure the employment of an academic coach and ensure that this coach follow a coaching plan with fidelity.
- AA. The Delegate Director will ensure that the approved curriculum is implemented by teaching staff with fidelity and provide documentation for such.
- BB. The Delegate Director is responsible for creating a data plan, gathering and analyzing program data and reporting the information to the Grantee Director.
- CC. The Delegate Director will conduct surveys and analyze program data for the purpose of guiding program goals and monitoring.
- DD. The Delegate Director will plan for budget funds to participate with time, finances, and other needed input in the hiring of a contractor of the Grantee's choice to complete a full Community Assessment during School Year 2019-2020.

II. Terms of Monitoring:

- A. The Delegate will conduct effective systemic, ongoing monitoring and will provide follow-up on all deficiencies, non-compliance, and corrective actions pertaining to the federal award, discovered through audits, on-site reviews, program systemic monitoring, documents, and other means that have been conducted, and ensure that timely and appropriate action on all deficiencies and corrective action plans be reported to the Grantee.
- B. The Grantee will perform desk monitoring on tracking systems to ensure compliance. The

Delegate Director will ensure that the tracking system data is current, as well as perform desk and on-site monitoring. The Delegate Director will ensure that the Grantee has access to the tracking system.

- a. It is the responsibility of the Delegate Director and administration to provide systemic monitoring. The Delegate will diligently provide monitoring of all areas and systems and keep accurate monitoring records, including corrective action plans and follow-ups as needed. It is understood that this monitoring will be to follow mandates of the Office of Head Start and the TN State Child Care Licensing Rules ensuring compliance, and to perform systemic ongoing-monitoring protocol and procedures for the Oak Ridge Schools' Head Start program, as well as decrease the burden of Delegate monitoring provided by the Grantee staff. It is suggested that the Delegate hire a monitor to complete such monitoring that is completed. The Delegate Director will submit all monitoring documents, corrective action plans, and follow-ups to the Grantee Director monthly. The Delegate Director will be responsible for any corrective actions and follow up needed. Failure to comply with effective on-going monitoring will result in the Grantee hiring a full time monitor, at the expense of the Delegate.
- b. The Delegate Director must complete and document systemic monitoring before the onsite monitor performs monitoring tasks. The onsite monitoring cannot be a substitute for the Delegate performing its own regular and systematic monitoring.
- C. To ensure accountability and compliance with program requirements and achievement of performance goals, the Grantee may assess the risk posed by the Delegate by use of the following tools: (200.521)
 - a. Providing training and technical assistance on program related matters;
 - b. Performing on site reviews and monitoring of program operations;
 - c. Verifying audits (200.51)
 - d. Other tools as deemed necessary.
- D. The Grantee will evaluate as to whether the results of the Delegate's audits, on site reviews, or other monitoring indicate conditions that necessitate adjustments to the Grantee's own records.
- E. The Delegate Director is responsible for the Delegate program and submitting statements of compliance with corrective action plans as a result of self-monitoring completed to the Grantee Director according to the timeline. It is the responsibility of the Delegate to send the Grantee documentation of findings and concerns, as well as documentation that the findings and concerns were corrected as a result of the monitoring and be signed by the Oak Ridge Preschool Delegate Director.
- F. Grantee personnel conducting monitoring visits shall monitor files, reports, and/or the facility of each Delegate Head Start classroom based on the monitoring needs for a particular service area. The Delegate Director or designee will accompany the Grantee Director or designee at all monitoring visits.

- G. The Delegate Director will determine whether other training and technical assistance is needed as identified in needs assessments, evaluations, monitoring findings, etc. and request this through the Grantee director. The Delegate Director is also responsible to implement training that is requested by the Grantee Director should it be determined that other training is needed.
- H. The Grantee will monitor to ensure that all requirements imposed by the Grantee on the Delegate are such that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.
- I. The Delegate will attend Head Start conferences, boot camps, and other relevant meetings that support the federal award, program goals, and employee knowledge of requirements.
 - a. The Delegate will attend training and technical assistance at the Grantee's request to promote compliance and ensure the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.
- J. The Delegate's School Board of Education will operate, approve, implement and abide by present Head Start regulations, standards, policies, plans, and procedures. These reflect Head Start requirements and all mandates.
 - a. All updated and new policies, plans, and procedures must be sent to the Grantee for governing body approval. The Delegate will update program procedures, plans, and policies annually and submit documentation to the Grantee of completion.
- K. The Delegate will submit a professional grant for the 2020-2021 Program Year that complies with the application process instructions and includes accurate and complete data consistent with the Program Goals two weeks before the governing body's March meeting.
- L. The Delegate will submit all documents that require governing body approval two weeks before the Anderson County School Board's regularly scheduled monthly meeting which meets the 2nd Thursday of each month. The Grantee has the right to change the dates that documents are submitted to the governing body due to changes in the board's meeting time and other unforeseen circumstances.
- M. The Delegate warrants that no person or selling agency or other organization has been employed or retained to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee. For breach or violation of this warrant the Grantee shall have the right to annul this contract without liability or, at its discretions, to deduct from the contract or otherwise recover the full amount of such commission, percentage, brokerage, or contingent or to seek such other remedies as legally may be available.
- N. The Grantee has the right to visit the Delegate site, meet the staff, perform any type of monitoring of any system, and verify data information without prior notification.

III. Termination of Agreement

- A. The Grantee may take enforcement action against the Delegate by giving 60 day notice and specifying the effective date, initiate suspension, or terminate this contract in whole or in part for reasons that may include but not limited to the following(200.338):
- a. Failure for any reason, of the Delegate to fulfill its obligations as outlined in this Agreement, the Head Start Act, and any Head Start or State requirements.
 - b. Failure to submit accurate, concise reports and documentation to the Grantee, including corrective action plans, fire inspections, and health and safety inspections.
 - c. Failure to complete systemic, ongoing, self-monitoring according to the established timeline. Written plans/Timelines developed by the Delegate and approved by the Grantee will be used by the Delegate in order to perform accurate monitoring. Monitoring completed by the Delegate must be sent to the Grantee within 20 days from the date of monitoring.
 - d. Ineffective or improper use of Head Start funds as provided in the Agreement and all Head Start and State requirements.
 - e. Suspension or termination by HHS/ACF of funds to the Grantee under which this Agreement is made or the portion delegated under this Agreement.
 - f. Refusal, inability, or unwillingness to comply with any additional requirements as may be required by HHS/ACF under this Grant or any Head Start or State requirement or Region IV request/s.
 - g. The Grantee, in the event of termination, shall require the return of all property, documents, data studies and reports purchased or prepared by the Delegate within 30 days after the effective termination date.
 - h. Termination of the Agreement and appeals of that termination shall be governed by Head Start Performance Standards, Uniform Guidance, Head Start rules and regulations 2 CFR part 180, and federal awarding agencies.
- B. If the Delegate (non-federal entity) fails to comply with federal statutes, regulations or the terms and conditions of a federal award, the federal awarding agency or pass through entity may impose additional conditions, as described in 200.207 specific conditions. If the federal awarding agency or pass-through entity determines that non-compliance cannot be remedied by imposing additional conditions, the federal awarding agency or pass through entity may take one or more of the following actions, as appropriate in the circumstances:
- a. Temporarily withhold cash payments pending corrections of the deficiency by the non-federal entity or more severe enforcement action by the federal awarding agency or pass through entity. Disallow (that is, deny both use of funds and/or applicable matching credit for) all or part of the cost of the activity or action not in compliance.
 - b. Wholly or partly suspend or terminate the federal award.
 - c. Withhold further federal awards for the project or program.
 - d. Take other remedies that may be legally available.

IV. The Grantee agrees to provide goods and services to include, but not be limited to:

- A. The Grantee will be ultimately responsible for the overall operation of the Delegate program and will perform monitoring visits during the program year to ensure the Delegate is in compliance in

all program areas. The Grantee Agency reserves the right to visit the Delegate site, meet the staff and verify data information without prior notification.

- B. Assisting in arrangements of training and technical assistance as identified in needs assessment evaluations, etc., as requested by the Delegate Director.
- C. The Chief Financial Officer will be responsible for monitoring fiscal areas of the Delegate and the Delegate Director will be responsible for obtaining and sending all documents needed for monitoring the fiscal areas of the program. The Delegate Director shall also conduct fiscal monitoring and send monitoring reports to the Grantee Director.
- D. The Grantee Director will be responsible to send to the governing body the reports and items needing approval. The Delegate will send monthly reports of any expenditures, amendments, and transfers to the Grantee Director for governing body for approval within the requested timeframe.

Grantee Contact Information
Anderson County Board of Education Chair
101 South Main Street
Clinton, TN 37716
(865) 463.2800

In witness whereof, the Grantee and the Delegate have executed this Agreement as of the date first above written for the purpose of guiding their relationship from and after the beginning day of the 2019-2020 school year.

Oak Ridge Board of Education
Delegate Agency

Anderson County Board of Education
Grantee Agency



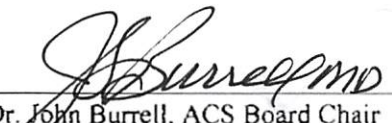
Dr. Bruce Borchers, ORS Superintendent



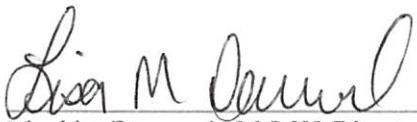
Dr. Tim Parrott, ACS Director of Schools



Keyes Fillauer, ORS Board Chair



Dr. John Burrell, ACS Board Chair



Ms. Lisa Downard, ORS HS Director



Ms. Shelby Haun, ACS HS Director



OFFICE OF MAINTENANCE AND OPERATIONS

DATE: July 22, 2019

TO: Bruce Lay, Executive Director of School Leadership

FROM: Allen Thacker, Supervisor of Maintenance and Operations

SUBJECT: Board Approval of Home Depot Purchase Order

Mr. Lay,

I am recommending that the Oak Ridge Schools Board of Education approve a purchase order in the amount of \$50,000.00 for incidental purchases at Home Depot for FY 2020. Over the course of the year, Maintenance and Operations will utilize supplies and materials from Home Depot in excess of \$25,000.00 on multiple individual purchases for a variety of maintenance work orders. Single purchases typically are less than \$2,500.00, but collectively will exceed \$25,000.00 from this single vendor. I am requesting that the blanket purchase order be approved to expedite maintenance activities and comply with board purchasing policies. Home Depot is currently the only local vendor that stocks the variety of materials needed to perform daily maintenance activities and is a member of the US Communities buying cooperative, which provides a prequalified pricing structure for district purchases. Other vendors that may carry the needed items at a competitive price would require additional travel time, labor costs, and a delay of completing repairs.

Thank you for your consideration,

Allen Thacker

Supervisor of Maintenance and Operations

Appointment to Personnel Advisory Board

I recommend the reappointment of Ms. Ruby Miller to the Personnel Advisory Board. This appointment is in accordance with the City Charter VI, Section 11, and the Board of Education Policy 5.1031. The new term will expire in 2022.

**OAK RIDGE SCHOOLS
PERSONNEL ADVISORY BOARD**

Ms. Kathy Gillenwaters
kgillenwaters@bellsouth.net
103 Meadowlark Ln.
Oak Ridge, TN 37830
865.805-1307

3 Year Term
Expires August 2021

Ms. Ruby Miller
ruby.miller.crmi@statefarm.com
574 Oak Ridge Turnpike
Oak Ridge, TN
865.483.5663

3 Year Term
Expires August 2022

Mr. Tom Row
throw@comcast.net
114 Nebraska Avenue
Oak Ridge, TN
865.482.9096

3 Year Term
Expires August 2021

8/1/19

**Family Resource Center
Key Points of Interest for BOE
2018/19 School Year**

- ❖ The FRC began in 1993 with 13 centers. The Oak Ridge Schools was one of the original centers. The director has been with the program since the conception of the program. We added a part time staff member eleven years ago to operate the satellite office at Glenwood. This has allowed us to meet the needs of students and families though out the Oak Ridge community. This is our 25th anniversary year. The mission of the Family Resource Center is to break down barriers to a child's educational success and to eliminate problems that keep families from becoming fully functioning and independent members of our community. A volunteer board of at least 50% parents (per grant requirement) governs the FRC. The FRC met all grant requirements for the 2018/19 school year.
- ❖ Served 926 unduplicated families affecting 1,768 children. Many families received multiple services.
- ❖ The number of donations and in kind services the FRC received to benefit our ORS children and families this school year totaled \$239,478.80. A total of 3,410.5 volunteer hours were logged which is equivalent to \$88,789.24. The grand total for this year was **\$328,268.04**.
- ❖ During the 2018/19 school year, the FRC provided case management to 69 families. We provided direct emergency assistance to 82 families by utilizing donations made to the FRC. The barriers that our families encountered ranged from homelessness and job loss to medical needs to attendance issues to the need to access community resources and help in navigating the social services systems.
- ❖ The FRC networked with over 200 professional, medical and social services providers to meet the needs of children and families. Over 600 referrals were made through the information and referral process to meet each family's individual needs. New partnerships were formed this school year with Picky Chicks consignment, Motts Florist and Layers by Crystal.
- ❖ FRC collaborated with ADFAC to provide school supplies to 260 WB and GW children and served as a resource for other Oak Ridge schools to identify students in need of school supplies. FRC director is presently serving on the ADFAC Board of Directors and sits on the School Supply committee.
- ❖ The FRC partnered with Second Harvest and the First United Methodist Church of Oak Ridge to provide food each week through the *Backpack Food 4 Kids* program for 590 children in the Oak Ridge Schools by utilizing 431 volunteers who logged 1,293 volunteer hours.
- ❖ Partnerships with Scottish Rites provided 68 pair of shoes for any ORS child in need. We also received a \$1,332.56 gift card from Rack Room Shoes to purchase shoes throughout the year.
- ❖ The FRC coordinated the Angel Tree project system-wide. Utilizing 37 community partners, 86 generous individual sponsors and private

donations, the FRC provided holiday gifts for 802 children who would not have had a holiday without this assistance. Also partnered with community to offer holiday activities to include Christmas Memories (33 children attended), Toy Run (63 children attended) and Shop with a Cop (21 children attended).

- ❖ The FRC coordinated efforts to provide 198 families with Thanksgiving meals, 60 families with Christmas food baskets, 47 families with Easter food baskets and 19 summer food baskets.
- ❖ Through a United Way grant to Legal Aid of Middle Tennessee and the Cumberlandds, families identified through the FRC are able to receive legal well checks. We made nine referrals this school year. These referrals allowed our children and families to resolve issues that were preventing them from being contributing independent members of our community.
- ❖ We Love Our WB Families, Family Thanksgiving lunch, Family Reading Night, Kindergarten Parent Night, Student Led Conferences, and Math, Science and STEM nights are examples of creative events designed to increase parent involvement at our four elementary schools. WB added an academic component to every family activity offered to encourage parent participation in their child's academic success. The FRC also partnered with the Family Engagement Coordinator to host a district wide elementary Parent University. While the attendance was low, the feedback was positive and 50% of parents enrolled completed the course. The FRC also increased the variety and number of FRC Facebook posts to increase family engagement. The data pulled showed a 12% increase in the number of visitors to the page and of those 72% of likes to the page were from ORS families.
- ❖ FRC director has assisted /mentored students that have struggled with their behavior and /or classwork in their homeroom classes and offered parenting support to their families. This is an opportunity to problem solve with students and assist them in being successful in the classroom. As a member of the WB leadership team, the FRC participates in PBIS data team and provides Tier 2 Behavior RTI strategies such as BEARS check in/check out program. FRC director served as a liaison to Ridgeview and the Willow Brook STAR program therapist at Willow Brook. This program served 22 students this school year. Ridgeview also collaborated with WB on staff trainings and family activities.
- ❖ The FRC enlisted the assistance of twenty-nine individual/small group reading tutors to support the *Readers and Leaders* program at Willow Brook. Tutors logged a total of 638 hours of reading. Also began another program called Educate a Child where volunteers were matched with grade level teachers and students. Thirteen volunteers participated and logged 97.5 hours assisting children in WB's classrooms.
- ❖ Led the WB attendance team. Willow Brook reduced the percentage of children that were chronically absent by 38% as evidenced by reports from Skyward. As of May 1, 2019, the chronic absenteeism rate was 5% (16 students). We also saw a 2% drop in the number of the truant students

referred this school year and have maintained the improvements in tardiness from the previous school year. We have a high transiency rate at Willow Brook. As we compare our data we see that of the eleven students that returned to Willow Brook this year, only four were referred for truancy again for the second year. The remaining students repaired their attendance showing improvement with students who maintain their enrollment at Willow Brook. . In addition to lowering the chronic absenteeism rate, when we compare the data from the previous school year to the present school year, these interventions have had positive effects on all aspects of attendance. By making it important and reinforcing good attendance, Willow Brook continues to see improvement in our school's attendance. The school administrative team will utilize this data to determine what interventions successfully influenced this decrease in chronic absenteeism and if it can be duplicated. We shared the data with the school's parent involvement committee and the FRC Advisory Council regarding the continuation of this goal and what other interventions to add. FRC director will share the results with Oak Ridge Board of Education

- ❖ FRC Staff served on host school committees to include host school safety response team, attendance teams, Parent Advisory Committee, PBIS implementation team, attends parent teacher conferences and IEP meetings and served on various community boards and committees. The FRC director has also provided professional development for ORS and civic organizations in the community.

Submitted by: Jo Bruce

Date: 6/6/19

ATTACHMENT B**GRANT BUDGET****GRANTEE****OAK RIDGE SCHOOLS****PROGRAM AREA:****[Family Resource Center 2019-2020]**

Refer to Department of Finance and Administration Policy 03, Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A for further definition of each expense object line-item in the model budget format. Policy 03 can be found on the Internet at: <http://www.state.tn.us/finance/rds/ocr/policy03.pdf>

THE FOLLOWING IS APPLICABLE TO EXPENSE INCURRED IN THE PERIOD: [07/01/19] through [06/30/20]

POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY (detail schedule(s) attached as applicable)	GRANT CONTRACT	GRANTEE MATCH (participation)	TOTAL PROJECT
1	Salaries	\$25,018.65	\$54,114.35	\$79,133.00
2	Benefits & Taxes %	\$0.00	\$19,260.00	\$19,260.00
4, 15	Professional Fees / Grant Awards (detail attached)	\$0.00	\$0.00	\$0.00
5	Supplies	\$2,153.00	\$0.00	\$2,153.00
6	Telephone	\$0.00	\$0.00	\$0.00
7	Postage & Shipping	\$440.00	\$0.00	\$440.00
8	Occupancy	\$0.00	\$0.00	\$0.00
9	Equipment Rental & Maintenance	\$0.00	\$0.00	\$0.00
10	Printing & Publications	\$0.00	\$0.00	\$0.00
11, 12	Travel / Conferences & Meetings	\$2,000.00	\$0.00	\$2,000.00
13	Interest (detail attached)	\$0.00	\$0.00	\$0.00
14	Insurance	\$0.00	\$0.00	\$0.00
16	Specific Assistance to Individuals	\$0.00	\$0.00	\$0.00
17	Depreciation (detail attached)	\$0.00	\$0.00	\$0.00
18	Other Non-Personnel (detail attached)	\$0.00	\$0.00	\$0.00
20	Capital Purchase (detail attached)	\$0.00	\$0.00	\$0.00
22	Indirect Cost []	\$0.00	\$0.00	\$0.00
24	In-Kind Expense	\$0.00	\$0.00	\$0.00
25	GRAND TOTAL	\$29,611.65	\$73,374.35	\$102,986.00



Home of the Preschool Pups

Oak Ridge Schools' Preschool
304 New York Avenue
Oak Ridge, Tennessee 37830
Phone: (865) 425-9101
Fax: (865) 425-9120
Principal - Lisa Downard

2019-2020 USDA/CACFP Food Grant

The USDA/CACFP Food Grant provides free meals to all children enrolled in the Oak Ridge Schools' Preschool Program. This is a recurring grant and is renewed each year.

**Child & Adult Care Food Program
Sponsor Application for 2019 - 2020**

00446 Status: Active
OAK RIDGE SCHOOLS
DBA:
304 New York Ave.
Oak Ridge, TN 37830-5217
Type of Agency: Educational Institution
Agreement Type: Sponsor of Affiliated Sites

Code: **Monitoring Description**
301040 In order to be eligible for this program, a documented monitoring plan must be developed and adhered to.

Version: Original

Sponsor Type

- 1. Does your organization operate the CACFP in any other state(s)? Yes No
Name(s) of State(s):
- 2. Projected Program Start Date: 10/01/2019 Projected Program End Date: 09/30/2020

Addresses

Physical Address

- 3. Address Line 1: 304 New York Ave.
- Address Line 2:
- 4. City: Oak Ridge
- 5. State: TN Zip: 37830-5217 USPS Zip Code Lookup
- 6. County: Anderson County (001)

Mailing Address

- 7. Address Line 1: 304 New York Ave.
- Address Line 2:
- 8. City: Oak Ridge
- 9. State: TN Zip: 37830-5217 USPS Zip Code Lookup

Contacts

Program Contact

The Program Contact must be an individual who has been authorized to act on behalf of the Sponsor by agreeing to and signing the Statement of Authority.

- 10. Name: Mrs. Lisa Downard
Salutation: Mrs. First Name: Lisa Last Name: Downard
- 11. Date of Birth: 09/15/1967 (mm/dd/yyyy)
- 12. Email Address: lmdownard@ortho.edu
- 13. Facility Phone: (865) 425-9101 Ext: Fax: (865) 425-9120
- 14. Cell/Alt Phone:
- 15. Title: Principal

Executive Director/Owner


- 16. Name: Mrs. Lisa Downard
Salutation: Mrs. First Name: Lisa Last Name: Downard
- 17. Date of Birth: 09/15/1967 (mm/dd/yyyy)
- 18. Email Address: lmdownard@ortho.edu
- 19. Facility Phone: (865) 425-9101 Ext: Fax: (865) 425-9120
- 20. Cell/Alt Phone:
- 21. Title: Principal

Claim Preparer

	Salutation	First Name	Last Name
22. Name:	Ms.	Tamara	Jones
23. Date of Birth:	12/15/1968 (mm/dd/yyyy)		
24. Email Address:	 lndownard@ortn.edu		
25. Facility Phone:	(865) 425-9101	Ext:	Fax: (865) 425-9120
26. Cell/Alt Phone:			
27. Title:	Secretary		

Authorized Individual

An Authorized Individual is an individual who has been authorized to act on behalf of the Sponsor by agreeing to and signing the Statement of Authority.

	Salutation	First Name	Last Name
28. Name:	Mrs.	Lisa	Downard
29. Date of Birth:	09/15/1967 (mm/dd/yyyy)		
30. Email Address:	 lndownard@ortn.edu		
31. Facility Phone:	(865) 425-9101	Ext:	Fax: (865) 425-9120
32. Cell/Alt Phone:			
33. Title:	Principal		

Ethnicity Data

Provide the ethnic makeup of the participants served by the Sponsor's service area.

34. Geographic Area (enter percentages)

Hispanic or Latino:	6.70 %
Non-Hispanic or Latino:	93.30 %

Provide the ethnic makeup of the participants served by the Sponsor. Provide actual numbers of enrolled participants at all sites.

35. Program Participants (enter number of enrolled participants)

Hispanic or Latino:	29	14.80 %
Non-Hispanic or Latino:	167	85.20 %

Racial Data

Provide the racial makeup of the participants served by the Sponsor's service area.

36. Geographic Area (enter percentages)

American Indian or Alaskan Native:	0.20 %
Asian:	3.30 %
Black or African American:	6.80 %
Native Hawaiian or Pacific Islander:	0.00 %
White:	89.70 %

Provide the racial makeup of the participants served by the Sponsor. Provide actual numbers of enrolled participants at all sites.

37. Program Participants (enter number of enrolled participants)

American Indian or Alaskan Native:	0	0.00 %
Asian:	2	1.20 %
Black or African American:	33	19.76 %
Native Hawaiian or Pacific Islander:	0	0.00 %
White:	132	79.04 %

38. Identify the source of the ethnic and racial data for the geographic area.
US Census Bureau for the city of Oak Ridge

39. Describe your procedure to collect and maintain ethnic and racial data of children enrolled in participating centers.

Use of our Oak Ridge Schools' Applications and enrollment forms for CACFP

General Questions

40. Has the Sponsor received \$750,000 or more in TOTAL federal funds for any programs administered? Yes No
41. Do you have a documented monitoring plan for monitoring your sites? Yes No
42. Do you prefer Cash-in-Lieu of Commodities instead of Donated Foods? Yes No
43. Are you a church? Yes No

Certification

44. Federal regulations require an agency to certify information regarding past business participation and criminal background. Please answer the following questions:
1. Has the agency or any of the agency's principals participated in any publicly funded programs within the past seven years? Yes No

NOTE: Principal means any individual who holds a management position within, or is an officer of, the Sponsor (Sponsor), including all members of the Sponsor's board of directors, or otherwise exercises control of, or determines the actions of, the Sponsor.

Publicly funded means money that is received from a local, state, or federal governmental agency.

If yes, submit a listing of the publicly funded programs in which the Sponsor and its principals have participated in the past seven years and currently participate in.

2. Within the past seven years, has the Sponsor or any principals been declared ineligible to participate in any other publicly funded programs for violating program requirements? Yes No
- If yes, answer question #3.
3. Were the violations corrected and eligibility restored, including payments of debts owed? Yes No
- If yes, submit documentation of reinstatement, including proof of payment of debts owed, if applicable.
- If no, submit a detailed explanation.
4. Has the Sponsor or any of the Sponsor's principals been convicted of any activity that occurred within the past seven years that indicated a lack of business integrity? Yes No

NOTE: A lack of business integrity includes fraud, antitrust violations, embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, receiving stolen property, making false claims, and obstruction of justice.

If yes, submit a detailed explanation.

45. This is to certify that this Sponsor intends that all electronic signatures executed by our employees, agents, or representatives, located anywhere in the world, are legally binding equivalent of traditional handwritten signatures. By checking the box, this Sponsor is certifying by electronic signature that neither the Sponsor nor its principals/authorized representatives is presently debarred, suspended, proposed for debarment, declared ineligible, disqualified, or voluntarily excluded from participation in this transaction by any Federal/State department or agency.

I certify under penalty of perjury that the information on these application forms is true and correct, and that I will immediately report to the State any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The State may verify information, and the deliberate misrepresentation of information will subject me to prosecution under applicable federal and state criminal statutes.

On behalf of the Sponsor: I hereby agree to comply with all state and federal laws and regulations governing the Child Nutrition Programs administered by the State. In accordance with Federal law and U.S. Department of Agriculture policy, this Sponsor does not discriminate on the basis of race, color, national origin, sex, age or disability. I will ensure that all monthly claims for reimbursement are true and correct and that records are available to support these claims.

**Center Board of Directors
Member List for 2019 - 2020**

00446 Status: Active
OAK RIDGE SCHOOLS
 DBA:
 304 New York Ave.
 Oak Ridge, TN 37830-5217
 Type of Agency: Educational Institution
 Agreement Type: Sponsor of Affiliated Sites

Version: Original

Action	Name	Board Position	Phone	RP/I
View Modify	Keys Fillauer 304 Oak Ridge, TN 37830-5217 DOB: 11/08/1946	Chairman of the Board	(865) 482-3841	
View Modify	Laura McLean 304 New York Ave. Oak Ridge, TN 37830-5217 DOB: 11/20/1960	Vice Chair	(865) 483-9063	
View Modify	Angie Agle 304 New York Ave. O, TN 37830-5217 DOB: 12/07/1963	Board Member	(865) 272-9215	
View Modify	Benjamin Stephens 304 New York Ave. Oak Ridge, TN 37830 DOB: 06/07/1952	Board Member	(865) 617-2932	
View Modify	Erin Webb 304 New York Ave. Oak Ridge, TN 37830-5217 DOB: 07/05/1978	Board Member	(865) 789-8178	
View Modify	Lisa Downard 304 New York Ave. Oak Ridge, TN 37830-5217 DOB: 09/15/1967	Other Principal	(865) 425-9101	

Created By: lmdowward@otr.edu on: 7/11/2019 7:50:56 AM Modified By: lmdowward@otr.edu on: 7/17/2019 7:48:41 AM

**Child & Adult Care Food Program
Sponsor Budget for 2019 - 2020**

00446 Status: Active
OAK RIDGE SCHOOLS
 DBA:
 304 New York Ave.
 Oak Ridge, TN 37830-5217
 Type of Agency: Educational Institution
 Agreement Type: Sponsor of Affiliated Sites

Budget Version: Original

Sponsor Complete **FOR STATE USE ONLY**
 This Column **Approved**

A. Anticipated Annual CACFP Revenue

1. Number of sites anticipated for sponsorship	2	
2. Total Annual CACFP Revenue from prior 12 months	\$152,410.54	\$0.00

B. Projected Operating Costs: Labor

Executive Staff	\$28064.00	\$0.00
Management Staff	\$10750.00	\$0.00
Staff	\$18666.00	\$0.00

C. Projected Administrative Costs: Labor

Executive Staff	\$0.00	\$0.00
Management Staff	\$0.00	\$0.00
Staff	\$0.00	\$0.00

D. Projected Operating Costs

	Brief Description	Projected Cost	Approved Cost
1.	Food Purchases	\$92,400.00	\$0.00
2.	Meal Contracts (meal cost)	\$0.00	\$0.00
3.	Mileage (meal transporting cost)	\$0.00	\$0.00
4.	Non-Food Supplies	\$8,250.00	\$0.00
5.	Printing/Postage/Com munication	\$825.00	\$0.00
6.	Purchased Services	\$0.00	\$0.00
7.	Food Service Space	\$0.00	\$0.00
8.	Reimbursement to Unaffiliated Centers	\$0.00	\$0.00
Total Operating Costs		\$158,955.00	\$0.00

E. Net Operating Amount

1. Difference (A-D)	\$-6,544.46	\$0.00
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F. Projected Administrative CACFP Expenditures

Brief Description	Projected Cost	Approved Cost
1. Durable Supplies under \$5,000	\$0.00	\$0.00
2. Office Materials (Expendable) Supplies	\$0.00	\$0.00
3. Equipment Purchases over \$5,000	\$0.00	\$0.00
4. Equipment Rental/Lease	\$0.00	\$0.00
5. Printing/Postage/Communications	\$0.00	\$0.00
6. Office Space/Rental/Lease/Depreciation Use Allowance	\$0.00	\$0.00
7. Utilities/Facility Maintenance/Janitorial Services	\$0.00	\$0.00
8. Travel for Program Operations	\$0.00	\$0.00
9. Center Workshops/Participant Training	\$0.00	\$0.00
10. Nutrition Education Materials	\$0.00	\$0.00
11. Meetings, Conferences, and Staff Training	\$0.00	\$0.00
12. Contracted/Professional Services	\$0.00	\$0.00
13. Insurance Premiums	\$0.00	\$0.00
14. Bonds	\$0.00	\$0.00
15. Memberships/Subscriptions/Professional Activities	\$0.00	\$0.00
16. Other Administrative Expenditures/Advertising	\$0.00	\$0.00
Total Administrative Costs	\$0.00	\$0.00

G. Summary

1. Total Expenditures (Operating and Administrative)	\$158,955.00	\$0.00
2. Total Anticipated Annual CACFP Reimbursement	\$158,955.00	\$0.00
3. Prior Year Carryover Non Profit Food Program Revenue	\$0.00	\$0.00
4. Total Other Revenue	\$1,294,153.00	\$0.00
Explanation of Source of Other Revenue		
Head Start		
Title I		
5. Total Revenue (G2 + G3 + G4)	\$1,453,108.00	\$0.00
6. Net Balance (G5 Total Revenue - G1 Total Expenditures)	\$1,294,153.00	\$0.00
7. There are expenditures that require prior approval or specific written prior approval (SPWA).		

Certification

I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the Department of Human Services any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The Department of Human Services may verify information, and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Document Attachments

Actions	Notes	Version	Uploaded By
Created By: lndownar@orn.edu on: 7/16/2019 12:30:12 PM Modified By: lndownar@orn.edu on: 7/24/2019 2:45:06 PM			

2019 - 2020 CACFP Management Plan

00446 Status: Active
OAK RIDGE SCHOOLS
 DBA:
 304 New York Ave.
 Oak Ridge, TN 37830-5217
 Type of Agency: Educational Institution
 Agreement Type: Sponsor of Affiliated Sites

Management Plan Version: Original

Section I: Viability - Financial and Fiscal Management

An institution participating in the CACFP must be financially viable. Program funds must be expended and accounted for in accordance with the Title 7, Code of Federal Regulations (7 CFR), Parts 226, 3015, and 3016; Food and Nutrition Service (FNS) Instruction 796-2, Revision 4; and OMB Circulars A-87, A-110, A-122, and A-133.

A. Description of Recruitment

7 CFR 226.6(b)(1)(xvii)(A)(1) – A sponsoring organization must demonstrate that it will use appropriate practices for recruiting facilities. (licensed centers)

Sponsoring Organization is new or sponsoring organization updated their center recruitment policies within the past year. Yes No

B. Providing Benefits to Unserved Facilities and Participants

7 CFR 226.6(b)(1)(xi)(B) - New sponsoring organizations must submit documentation that its participation in the CACFP will help ensure the delivery of food program benefits to otherwise unserved licensed facilities or participants in accordance to state agencies criteria. Tennessee criteria include writing a procedure and describing how the organization identified unserved licensed facilities and where they are located. In addition, the organization must provide a list of the facility names, addresses and license numbers which they identified as unserved in their service area to the state agency.

Sponsoring Organization is new and must submit procedure to identify unserved facilities and list of identified facilities. Yes No

C. Financial Resources and Financial History

7 CFR 226.6(b)(1)(xvii)(A)(2) - An institution must demonstrate that it has adequate financial resources to operate the CACFP on a daily basis, has adequate sources of funds to withstand temporary interruptions in payments and/or fiscal claims against the institution, and can document financial viability (through audits, financial statements, etc.). Did your institution expend more than \$750,000 in federal funds during the last fiscal year? Yes No

Your institution is: (select all below that apply)

Institution is a school district operating in CACFP as an At Risk After-school Center(s) only.

New Institutions must submit a copy of the most current 3 years of Financial Statements to include: Balance Sheet, Cash Flow Statements, Income Statements and Federal Income Tax Returns.

Renewing Institutions must submit a copy of their Statement of Financial Position (or Balance Sheet) for the latest available fiscal year end.

New or Renewing Institutions or School District as At Risk Center(s) only must submit a list of sources and amounts of income, other than the CACFP reimbursements, available to the institution to withstand temporary interruptions in payments and/or fiscal claims against the institution.

Federal regulations require an institution to certify information regarding past business participation and criminal background. Please answer the following questions.

1. Has the institution or any of the institution's principals participated in any publicly funded programs within the past seven years? Yes No

Note: Principal means any individual who holds a management position within or is an officer of the institution, including all members of the institution's board of directors.

Publicly Funded means money that is received from a local, state, or federal governmental agency.

If yes, provide the names of the publicly funded programs that your institution operated the names of the principals in your institution responsible for the management of each program, and the years your institution participated in each program. If your institution does not receive any public funds, type in "Not Applicable" in the "Names of Programs" column.

Names of Programs	Principals Responsible for Program Management	Calendar Years Your Agency Participated In Each Program
Head Start	Lisa Downard	1970-present

Title 1 Kelly Williams
 Spec Ed. Larisa Henderson 1985--present

2. During the past seven years, has the institution or any of the institution's principals been declared ineligible to participate in any other publicly funded programs for violating program requirements?
 If yes, were the violations corrected and eligibility restored, including payments of debts owed?
 If no, provide a detailed explanation why violation was not corrected and eligibility restored.

Yes No
 Yes No

3. Has the institution or any of the institution's principals been convicted of any activity that occurred within the past seven years that indicated a lack of business integrity?
 Note: A lack of business integrity includes but is not limited to fraud, antitrust violations, embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, receiving stolen property, making false claims, and obstruction of justice.
 If yes, provide a detailed explanation.

Yes No

4. Has this institution or any of its principals, sponsored facilities, or principals of sponsored facilities ever been terminated in any state for being seriously deficient in operating any USDA Child Nutrition Program and placed on the National Disqualified List?
 If yes, provide a detailed explanation including the date terminated and if removed from National Disqualified List.

Yes No

5. Does your institution plan to increase the number of centers under its sponsorship during the upcoming program year?
 If yes, describe your plan for program expansion.

Yes No

Section II: Capability - Administrative

An institution participating in the CACFP must be administratively capable. Appropriate and effective management practices must be in effect to ensure that the CACFP operates in accordance with 7 CFR 226 requirements.

A. Organizational Structure and Program Staffing

1. 7 CFR 226.6(b) (1) (v) (A) - Sponsoring organizations must submit a complete management plan that includes detailed information on the organization's management and administrative structure.

Institution is new or updated Institution's organizational chart within the past year. Yes No

2. 7 CFR 226.6(b) (1) (vii) (B) (1) - Institution must identify the names and titles of staff working in the CACFP, as well as submit a job description for each position that identifies the amount of time allocated to each duty.

Complete the following CACFP Institution Staffing Plan, naming the lead person or lead staff position for the listed administrative and operational program functions.

Note: An Institution may not contract out for the management or monitoring of the CACFP.

CACFP Duties	Administrative Labor		Who Double Checks?
	Name	Title	
Overall CACFP Management	Jennifer Taylor	Food Service Director	N/A
Maintenance of Financial Records	Jennifer Taylor	Food Service Director	Oak Ridge Schools Business Office
Eligibility/ Determination	Jana Akagi	Preschool Bookkeeper	Preschool family services verify
Claims Preparation	Tamara Jones	Preschool Secretary	Business office accepts reimburs
Training	Vol Creol	Food Service-ARAMARK	Jennifer Taylor
Payroll	Jennifer Taylor	Food Service Director	Tammy Pyke
Other			
Operating Labor			
CACFP Duties	Name	Title	Who Double Checks?
Menu Production Records	Vol Creol	Food Service-ARAMARK	Jennifer Taylor
Food Purchasing	Vol Creol	Food Service-ARAMARK	Jennifer Taylor
Food Preparation	Vol Creol	Food Service- ARAMARK	Jennifer McGhee
Food Transport	Dave Shephard	Food Service - ARAMARK	Sandy King
Meal Counts	Classroom Teachers	ORS Classroom Teachers	Sandy King
Other			
Overall CACFP Management			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Maintenance of Financial Records			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Eligibility/ Determination			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Claims Preparation			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Training			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Payroll			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Other			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Menu Production Records			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Food Purchasing			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Food Preparation			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			
Food Transport			
MISSING TEMPLATE: STAFFING__PLAN__ITEM			

Meal Counts
 MISSING TEMPLATE: STAFFING_PLAN_ITEM

Other

MISSING TEMPLATE: STAFFING_PLAN_ITEM

Institution is new or updated institution's job descriptions within the past year:

Yes No

3. 7 CFR 226.6(b)(1)(xv) - Sponsoring organizations must have an outside employment policy that restricts other employment by the organization's employees that interferes with an employee's performance of CACFP duties and responsibilities, including outside employment that constitutes a real or apparent conflict of interest.

Institution is new or updated institution's outside employment policy within the past year:

Yes No

4. 7 CFR 226.6(b)(1)(v)(D) - Sponsoring organizations must submit a complete management plan that includes the procedures used to administer the program in, and disburse payments to, the child care facilities under its sponsorship.

Institution is new or updated institution's procedures listed below within the past year:

Yes No

- Ensuring annual enrollment or decline documents are on file for all children in care (including center's own, infants and drop-in children)
- Processing monthly claim forms, including edit and double checking procedures
- Timely disbursements of facility payments to unaffiliated centers
- Uncashed facility checks

5. 7 CFR 226.6(b) (1) (iii) -Institutions must submit their nondiscrimination policy statement and a public media release and sponsoring organizations must have policies and procedures that ensure compliance with civil rights requirements.

Institution is new or updated institution's nondiscrimination policy statement within the past year:

Yes No

Section III: Program Accountability

An institution must have internal controls and other management systems in effect to ensure fiscal accountability and program operation in accordance with the 7 CFR 226 requirements.

All private non-profit institutions must complete the Board of Directors/Owners List form for each Executive Director and Board Officer. All private for-profit institutions must complete the Board of Directors/Owners List form for each Owner and principal stockholder.

Note: An institution may not contract out for the management of the CACFP.

A. Governing Board for Private, Nonprofits or Owners/Principals for Private, For-Profits.

Describe the Board's/Stockholders' role in approving fiscal actions, policy decisions, and other administrative actions.

We are a public school system. Board items discussed and voted on.

1. How often does the board meet? monthly

2. Does your institution have by laws available for the state agency to review upon request? Yes No

If no, indicate the date when your institution will have by laws available.

B. Fiscal Accountability

7 CFR 226.6(b) (1) (xviii) (C) (2) - An institution must have a financial system with management controls specified in writing and the written operational policies must assure:

- Fiscal integrity and accountability for all funds and property received, held and disbursed
- The integrity and accountability for all expenses incurred
- That claims will be processed accurately and in a timely manner
- That all funds and property will be properly safeguarded and used, and expenses incurred, for authorized CACFP purposes
- That a system of safeguards and controls is in place to prevent and detect improper financial activities by employees

Institution is new or institution updated their fiscal operational policies that address all of the above issues within the past year: Yes No

C. Recordkeeping

7 CFR 226.6(b)(1)(xviii)(C)(3) - An institution must maintain appropriate records to document compliance with CACFP requirements, including budgets, accounting records, approved budget amendments, management plans and appropriate records on facility operations. Program records must be maintained for three years plus the current year.

- ✓ The institution will maintain appropriate records to document compliance with CACFP requirements.

If your institution maintains records off site, you must provide the names and phone numbers of two individuals with immediate access to the CACFP records. (If all records are maintained onsite enter "NA" below)

Tamara Jones
Lisa Downard

D. Operations

1. 7 CFR 226.6(b)(1)(xviii)(C)(4)(i) and 226.15(e)(12) A sponsoring organization must document in its management plan that it will provide adequate and regular training of sponsoring organization's staff and facilities. (affiliated and unaffiliated centers)

2. Sponsors are required to conduct annual training for all "key staff". "Key staff" includes Board members, financial officers, program managers, monitors, claim processors, etc. Minimum training content must include:

- CACFP meal pattern requirements
- Reimbursement processes
- Accurate meal counting
- Claims submission
- Recordkeeping
- Civil Rights compliance

b. Training should be appropriate to the level of staff experience and duties. Training agendas and sign-in sheets must be maintained to substantiate compliance.

Institution is new or institution updated institution's plan to conduct CACFP training for all "key staff" which includes how organization will train new "key staff" and "key staff" that missed annual training within the past year. Yes * No

c. Sponsors are required to conduct annual training to all centers. Your institution's plan to train centers must include:

- If your institution will conduct in-center trainings
- If your institution will conduct group training(s), and tentative date(s)
- Description of how centers not able to attend group training will be trained
- Description of how institution provides training to new centers prior to operating in CACFP
- A list of CACFP topics to be covered

Institution is new or institution updated institution's plan to train centers on CACFP regulations within the past year. Yes * No

* The institution will ensure that appropriate staff attends or participates in mandatory CACFP trainings provided by the Tennessee State Department of Human Services Child Nutrition Programs.

E. Monitoring

1. 7 CFR 226.6(b)(1)(xviii)(9)(2) and (C)(4)(ii) A sponsoring organization must document in its management plan that it will perform monitoring in accordance with the regulations to ensure sponsored facilities (centers) are accountable and appropriately operate the CACFP.

Determining CACFP Sponsor's Monitoring Staff Ratio
The USDA Federal required staffing standards are 1 FTE monitoring staff person for each 25 -150 centers. 7 CFR 226.16(D)1
The USDA Federal required staffing standards are 1 FTE monitoring staff person for each 50 -150 homes. 7 CFR 226.16(b)1

*If a sponsor does not have a minimum of 50 homes or 25 centers (measured by claims), the numerical Federal standards does not apply. However the regulations at §226.15(d) require sponsors to "devote adequate supervisory and operational personnel for management and monitoring of the CACFP program."

If the sponsor has both homes and centers and meets either the 50 home or 25 center threshold, the State agency will utilize the staffing standard for the most common type of facility operated by that sponsor.

The institution will ensure that appropriate staff is employed to meet the monitoring staff standards.

2. 7 CFR 226.16(b)(1) - Monitoring activities include time spent on scheduling travel time, review time, follow-up activity, report writing, and activities related to the annual updating of participant's enrollment forms.

Sponsoring organizations must adhere to annual monitoring requirements. Each site must be visited unannounced twice per year, and one of the visits must be during a meal service. No more than six months may elapse between each monitoring site review. Each new site must be reviewed within the first four weeks of operation and three times per year. 7CFR226.26(d)(4)(ii)

Monitoring requirements are as follows:

Type of Center	Mandatory Review During	# of Reviews/Year
Adult Care Centers/Day Care Centers/Emergency Shelters/Head Start Centers	First 6 weeks of operation	3 times/year
At-Risk / Outside School Hours Centers/ Any New Center	First 4 weeks of operation	3 times/year

Monitoring procedures must include how the institution schedules monitoring reviews, maintains monitoring review tracking logs and schedules pre-approval visits for each new proposed center. Note: If review averaging is used,

describe how it is applied to your sites.

Institution is new or institution updated institution's procedure on monitoring to ensure sponsored facilities are accountable and appropriately operate the CACFP within the past year. Yes No

Does the institution use the Monitoring form provided by the state agency? Yes No

3. If a monitor observes meals that do not meet the meal pattern requirements (including vendored meals), how does your organization ensure that such meals are not be claimed for reimbursement?

We have not had this problem at this time. Monitor would decrease the number of meals claimed that did not meet the meal pattern requirements.

4. If a monitor discovers program problems during a site visit, how is corrective action implemented and what is the follow-up to ensure compliance with the corrective action?

Monitor would write a corrective action plan to be shared with site to be followed up on within 30 days.

F. Meal Service and Other Operational Requirements

1. 7 CFR 226.6(b)(1)(viii)(C)(5) All facilities must follow practices that result in the operation of the CACFP in accordance with meal service, recordkeeping, and other operational requirements. These practices must be documented in the sponsoring organization's management plan and must demonstrate that sponsored facilities:

- Provide meals that meet the meal patterns set forth in §226.20
- Comply with licensure or approval requirements
- Have a food service that complies with applicable State and local health and sanitation requirements
- Comply with civil rights requirements
- Maintain complete and appropriate records on file
- Claim reimbursement only for eligible meals

• The sponsoring organization will advise all facilities to follow the practices above that result in the operation of the CACFP in accordance with meal service, recordkeeping, and other operational requirements.

2. How does your institution ensure that adequate amounts of food items are purchased, prepared, and served according to the CACFP meal patterns? Include which Menu Production Record your institution uses and how you assure the record accurately reflect the number of participants served for a particular meal.

We are contracted with ARAMARK FOOD SERVICES to oversee food item purchases, preparation and service. They produce all menus. Preschool Teachers provide meal counts daily via skyward computer program implemented by the Oak Ridge Schools.

3. Does your institution claim meals served to participants in need of food substitutions or Yes No food texturing modifications for required CACFP meal components?

If yes, describe how you identify these participants and how your staff know which participants must have food substitutions or food texturing modifications.

Dietary restriction forms must be filled out and signed by Dr.

4. Does your institution use the Medical Statement form provided by the state agency? Yes No

5. Describe how your centers count meals prior to the end of the meal service and how they ensure that no more than two meals and one snack or two snacks and one meal per participant per day are claimed for reimbursement.

NOTE: At-Risk Meal Centers should describe how its meal count method will ensure that only one meal and one snack per child per day is claimed.

Emergency Shelters should describe how its meal count method will ensure that only three meals or two meals and one snack or two snacks and one meal per child per day is claimed.

Meal counts are taken each morning based on child's attendance. Teachers will report to the office any children who leave early or come in late. A child arriving after 8:45 am (which is then end of breakfast service time) will not receive a CACFP breakfast. A child arriving after 11:15 am will not receive lunch thru CACFP. A child arriving after 1:30 will not receive a snack thru CACFP.

6. The monthly claim must be documented (eligibility, meal counts, attendance etc.), accurate (edit checks of each site's claims), and filed within 30 days after the claim month. Describe how your institution ensures claims are documented, accurate, and timely.

A monthly claim is requested based on the meal counts provided by classroom teachers. The counts provided by classroom teachers are based on each child's daily attendance.

7. Describe your edit check process prior to the submission of the monthly reimbursement claim.

An institution must edit the monthly claims of each center to ensure that the number of claimed total meals does not exceed the maximum number of meals that may be claimed. Include the Meal Count method and form(s) your institution uses to accurately record meal counts and attendance to assure monthly claims are accurate.

The teachers provide the number of meals requested via the skyward software program. The kitchen personnel also keeps track of meals served. The kitchen counts are used along with the teacher counts.

8. Does your institution use state agency approved forms for CACFP claim record keeping?
- Menu Production Records: Yes No
- Meal Count Records: Yes No
- Attendance Records: Yes No

9. Sponsoring Organization is new or sponsoring organization updated organization's serious deficiency process for facilities within past year. Yes No

Identify your organization's hearing official:

Name: Lisa Downard

Occupation: Administration

Affiliation with your organization: Preschool Principal

G. Eligibility

- Note: Head Starts, Migrant Centers, At-Risk Centers, Homeless, or Emergency Shelters may skip this section.
1. Child Care Centers: Describe how your center ensures that the participant's meal benefit forms and eligibility rosters are properly completed and approved. Include how your institution assures all participants have a current enrollment form.

Application are taken during our recruitment process or as a child enrolls. Income is verified by our Family Services staff. All enrollment forms are kept in the Preschool office and a master roster is kept in each classroom file.

2. Adult Care Centers: Describe how your center uses alternative documentation (if applicable) and how your center ensures that Meal Category/Eligibility Forms are properly completed and approved. Enter NA if not applicable.
- N/A

3. How does your institution maintain the confidentiality of eligibility information concerning individual households? All records are kept in a file cabinet in Preschool office and locked each night.

4. Does the institution use the Parent/Guardian Letter provided by the state agency? Yes No
5. Does the institution use the Meal Income Eligibility Enrollment form provided by the state agency? Yes No

Identify your institution's Meal Income Eligibility determining officials:

Name: Jana Akagi
Title: Preschool Bookkeeper

Name: Tribby Kelly
Title: Back-up official

Name: Tribby Kelly
Title: Oak Ridge School's Preschool Family Services/Income verificatio

Section IV: Certifications

- I certify that this institution will abide by this Management Plan and that all applicable State and Federal regulations and policies will be observed. I certify that information submitted is true to the best of our knowledge; that reimbursement will be claimed only for eligible meals served to enrolled, eligible participants; and that information is being given in connection with the receipt of federal funds.
- I certify that none of the institution's CACFP employees or board members has been associated with any publicly funded institution terminated for failure to correct serious deficiencies, notices of serious deficiency as prepared by a state agency, and/or National Listing of Seriously Deficient Institutions or individuals.
- I understand that the submission of false information to the state agency is grounds for termination or denial from participation in the CACFP as described in 7 CFR 226.6.

Sponsor Comments



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Budget Overview

Oak Ridge (012) Public District - FY 2020 - Coordinated School Health - Rev 0 - Coordinated School Health

[Show Unbudgeted Categories](#)

Account Number	72120 - Health Services	Total
Line Item Number		
189 - Other Salaries & Wages	49,667.00	49,667.00
201 - Social Security	3,079.00	3,079.00
204 - State Retirement	3,447.00	3,447.00
206 - Life Insurance	126.00	126.00
207 - Medical Insurance	6,395.00	6,395.00
208 - Dental Insurance	355.00	355.00
212 - Employer Medicare	720.00	720.00
217 - Retirement - Hybrid Stabilization	1,023.00	1,023.00
299 - Other Fringe Benefits	109.00	109.00
355 - Travel	3,301.00	3,301.00
499 - Other Supplies and Materials	3,000.00	3,000.00
524 - In-Service / Staff Development	3,778.00	3,778.00
Total	75,000.00	75,000.00
	Adjusted Allocation	75,000.00
	Remaining	0.00

Jett, Candy

Production

Session Timeout
00:29:59

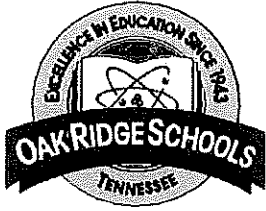
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TN Department of Education | Andrew Johnson Tower - 9th Floor | 710 James Robertson Parkway | Nashville, TN 37243 | (615) 741-2731 | Education.Comments@tn.gov

Addition of Special Education Job Coach Position

A 1.0 Special Education Job Coach position is necessary due to an increase of student population of IEPs and for ORS Key #7. Funding is available with a one-year grant through Discretionary Funds from the State of Tennessee.

Department of Education		
Budget		
Oak Ridge (012) Public District - FY 2020 - IDEA Discretionary (Ages 6-21) - Rev 0 - Improve Postsecondary Outcomes		
Go To <input type="text"/>		
Indirect Cost		
Total Contributing to Indirect Cost	\$40,000.00	
Indirect Cost Rate	8.78%	
Maximum Allowed for Indirect Cost	\$3,228.53	
Upload Budget Data View Budget Upload		
Account Number		Total
View 71150 - Alternative Instruction Program		\$0.00
View 71200 - Special Education Program		\$40,000.00
View 72120 - Health Services		\$0.00
View 72130 - Other Student Support		\$0.00
View 72215 - Support Services/Alternative Instruction Program		\$0.00
View 72220 - Support Services/Special Education Program		\$0.00
View 72410 - Office of the Principal		\$0.00
View 72710 - Transportation		\$55,000.00
View 99100 - Transfers Out		\$0.00
Total		\$95,000.00
Adjusted Allocation		\$95,000.00
Remaining		\$0.00



Oak Ridge Schools

OFFICE OF
Finance Director

Telephone (865) 425-9004

MEMORANDUM

To: Dr. Bruce Borchers, Superintendent of Schools
From: Pat Smith, Finance Director *Pat*
Subject: Recommendation of Audit Firm for FY '20 Audit
Date: July 24, 2019

I recommend that Oak Ridge Schools approve the Audit Firm of Brown Jake & McDaniel, PC for performance of the FY20 Annual Audits. The attached contracts for FY20 total \$40,410 (Board of Education audit contract amount of \$30,710 and Internal School Funds audit contract amount of \$9,700). The auditing services are budgeted in account code 141-72310-305.

Please let me know if you have questions or need additional information.

CONTRACT TO AUDIT ACCOUNTS
OF

Oak Ridge Board of Education

CLIENT'S COPY

FROM July 01, 2019 TO June 30, 2020

This agreement made this 22nd day of July 2019, by and between Brown Jake and McDaniel, PC, 2607 Kingston Pike, Suite 110, Knoxville, TN 37919-3336, hereinafter referred to as the "auditor" and Oak Ridge Board of Education, of 304 New York Avenue, PO Box 6588, Oak Ridge, TN 37830, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2019, and ending June 30, 2020 with the exceptions listed below:

Oak Ridge City Schools Internal School Funds - 2710 (See Separate Contract)

2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual*. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:

- a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.
- b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Section 9-3-407, *Tennessee Code Annotated* and the *Audit Manual*. The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file one (1) electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish 10 printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed prior to December 31, 2020, but in no case, shall be filed later than six (6) months following the period to be audited, without explanation to the Comptroller of the Treasury, State of Tennessee and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30.) Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

None

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the

office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in *Tennessee Code Annotated*, § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits.** The provisions of Section 8, relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g. a fund, component unit, or other component) of a county government that is audited by the Division of Local Government Audit (LGA). Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 9 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to update subsequent events between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular related parties in the notes to the financial statements, and material misstatement findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e. group management) on a timely basis related parties not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 9-13 of this contract are also applicable to the component auditor during the performance of the component audit.

9. (Special Provisions) None

10. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or estimated.) (Fixed Amount: \$30,710.00) or (Estimated gross fee:)

(If not a fixed amount, an estimated gross fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been

or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

11. As the authorized representative of the firm, I do hereby affirm that:

- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
- our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
- all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards*;
- all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

12. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 9 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

13. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Audit firm

Governmental Unit or Organization

By

By

Signature

Signature

Title/Position:

Title/Position:

E-mail address

E-mail address

Date:

Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:

BROWN JAKE & McDANIEL, PC

CERTIFIED PUBLIC ACCOUNTANTS
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KNOXVILLE, TENNESSEE 37919-3336
865/637-8600 • fax: 865/637-8601
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TERRY L. MOATS, CPA, CGFM, CGMA
JAMES E. BOOHER, CPA, CGMA

MEMBERS
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CERTIFIED PUBLIC ACCOUNTANTS

July 22, 2019

Pat Smith
Finance Director
Oak Ridge Schools
PO Box 6588
Oak Ridge, Tennessee 37831-6588

We are pleased to confirm our understanding of the services we are to provide the Oak Ridge Schools (the Schools) for the year ending June 30, 2020. We will audit the financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Schools as of and for the year ending June 30, 2020. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Schools' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Schools' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS
- 3) Schedule of Oak Ridge School System's Contributions Based on Participation in the Public Employee Pension Plan of TCRS
- 4) Schedule of Oak Ridge School System's Proportionate Share of the Net Pension Asset – Teacher Legacy Pension Plan of TCRS
- 5) Schedule of Oak Ridge School System's Contributions – Teacher Legacy Pension Plan of TCRS
- 6) Schedule of Oak Ridge School System's Contributions – Teacher Retirement Plan of TCRS
- 7) Notes to Required Supplementary Information – Public Employee Pension Plan of TCRS
- 8) Schedule of Funding Progress for Other Postemployment Benefits

We have also been engaged to report on supplementary information other than RSI that accompanies the Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Fund Financial Statements:
 - a) Combining Balance Sheet – Nonmajor Governmental Funds
 - b) Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Governmental Funds
- 2) Schedule of Expenditures of Federal and State Awards
- 3) Schedule of Expenditures of Noncash Federal Awards
- 4) Schedule of Cash and Investments
- 5) Schedule of Long-Term Principal and Interest Requirements by Issue – Governmental Activities

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- 1) Introductory Section
- 2) Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your 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 first paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or 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 federal statutes, regulations, and the terms and conditions of federal awards 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).

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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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. 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; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to Board of Education of Oak Ridge Schools. 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 financial statements or the single audit compliance opinions 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 issue reports, or we may withdraw from this engagement.

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 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 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 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 management of any material errors, any 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. We will include such matters in the reports required for a single audit. Our responsibility as an 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 auditors.

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 Control

Our audit will include obtaining an understanding of the government 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*.

As required by the Uniform Guidance, 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.

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 management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Schools' compliance with provisions of applicable laws, 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 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable 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 Schools' major programs. The purpose of these procedures will be to express an opinion on the Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance 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*.

Management Responsibilities

Management is responsible for (1) establishing 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 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 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 award agreements).

Management is also 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 you are 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, (3) additional information that we may request for the

purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 government involving (1) 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is 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 summary schedule of prior audit findings should be available for our review on May 1, 2020.

You are 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. 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 include our reports 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; (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; (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 schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other 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.

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 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 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.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically 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 federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Oak Ridge Schools; 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 inspection.

The audit documentation for this engagement is the property of Brown Jake & McDaniel, 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 a cognizant or oversight agency for audit (if applicable) 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 Brown Jake & McDaniel PC 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 date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. 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 May 15, 2020 and to issue our reports no later than December 31, 2020. Terry Moats 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 \$30,710.00 and additional fees at normal hourly rates for any non-audit services related to implementation of new GASB Standards/Pronouncements and the related changes to the financial statement presentation. 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 60 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.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Oak Ridge Schools 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,


BROWN JAKE & McDANIEL, PC

RESPONSE:

This letter correctly sets forth the understanding of Oak Ridge Schools.

By: _____

Title: _____

Date: _____



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

Report on the Firm's System of Quality Control

November 28, 2018

To The Partners of Brown, Jake & McDaniel, P.C. and the Peer Review Committee of the Tennessee Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C. (the firm) in effect for the year ended May 31, 2018. 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*, a compliance audit under the Single Audit Act, and audits of employee benefit plans.

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 Brown, Jake & McDaniel, P.C. in effect for the year ended May 31, 2018, 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* or *fail*. Brown, Jake & McDaniel, P.C. has received a peer review rating of *pass*.

*Henderson Hutcherson
& McCullough, PLLC*

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA



TSCPA Peer Review Program
Administered in Tennessee
By the Tennessee Society of CPAs

AICPA Peer Review Program
Administered in Tennessee
By the Tennessee Society of CPAs

March 04, 2019

Joe Brown
Brown, Jake & McDaniel, P. C.
2607 Kingston Pike Ste 110
Knoxville, TN 37919-3336

Dear Joe Brown:

It is my pleasure to notify you that on February 26, 2019, the Tennessee Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2021. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Katie B. Cheek

Katie Cheek
Peer Review Manager
kcheek@tscpa.com 615-377-3825
Tennessee Society of CPAs

cc: Randy Dummer, Frank McDaniel

Firm Number: 900010096645

Review Number: 563728

BROWN JAKE & McDANIEL, PC

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TERRY L. MOATS, CPA, CGFM, CGMA
JAMES E. BOOHER, CPA, CGMA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

July 22, 2019

Pat Smith
Finance Director
Oak Ridge Schools
P.O. Box 6588
Oak Ridge, TN 37831-6588

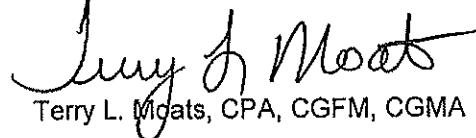
Enclosed is a draft copy of the Contract to Audit Accounts for Oak Ridge Schools Internal School Funds for the year ending June 30, 2020. We have initiated the contract from our office. Please access the Tennessee Comptroller, Division of Municipal Audit's **Contract and Reporting System (CARS)** website at <https://apps.cot.tn.gov/CARS/> to apply an electronic signature acceptance by a Schools-designated signer. After the Schools' designated representative approves and applies their electronic signature to the audit contract, the Comptroller's office will approve and sign and then notify each party at the e-mail addresses that are set up in each of their respective accounts. They will direct you to access an on-line copy of the final contract through the CARS system by going to **Manage Audit Contracts** and selecting the **Files** link at the end. Please keep the draft copy and a downloaded and/or printed copy of the final original approved contract for your records.

Also, I have enclosed a standard engagement letter for the audit to be reviewed and signed by you. The original should be returned to us and the client copy should be retained for your records.

If you have any questions, please let me know. We appreciate the opportunity of being of service to the Schools and we look forward to working with you and your staff.

Very truly yours,

BROWN JAKE & McDANIEL, PC



Terry L. Moats, CPA, CGFM, CGMA

Enclosures

□ □ □

CONTRACT TO AUDIT ACCOUNTS
OF
Oak Ridge City Schools - Internal School Funds

CLIENT'S COPY

FROM July 01, 2019 TO June 30, 2020

This agreement made this 22nd day of July 2019, by and between Brown Jake and McDaniel, PC, 2607 Kingston Pike, Suite 110, Knoxville, TN 37919-3336, hereinafter referred to as the "auditor" and Oak Ridge City Schools - Internal School Funds, of PO Box 6588, 304 New York Avenue, Oak Ridge, TN 37831, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2019, and ending June 30, 2020 with the exceptions listed below:

The General Purpose School, Federal Projects and Cafeteria Funds are excluded from this contract and will be included under the contract to audit the Oak Ridge City Schools General Purpose Financial Statements.

2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual*. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:

- a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.
- b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Section 9-3-407, *Tennessee Code Annotated* and the *Audit Manual*. The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file one (1) electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish 20 printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed prior to December 31, 2020, but in no case, shall be filed later than six (6) months following the period to be audited, without explanation to the Comptroller of the Treasury, State of Tennessee and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30.) Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

None

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress

and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in *Tennessee Code Annotated*, § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits.** The provisions of Section 8, relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g. a fund, component unit, or other component) of a county government that is audited by the Division of Local Government Audit (LGA). Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 9 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to update subsequent events between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular related parties in the notes to the financial statements, and material misstatement findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e. group management) on a timely basis related parties not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 9-13 of this contract are also applicable to the component auditor during the performance of the component audit.

9. (Special Provisions) None

10. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or estimated.) (Fixed Amount: \$9,700.00) or (Estimated gross fee:)

(If not a fixed amount, an estimated gross fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set

forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been made and will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

11. As the authorized representative of the firm, I do hereby affirm that:
- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
 - our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
 - all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards*;
 - all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

12. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 9 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

13. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Audit firm

Governmental Unit or Organization

By

Signature

By

Signature

Title/Position:

Title/Position:

E-mail address

E-mail address

Date:

Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:

BROWN JAKE & McDANIEL, PC

CERTIFIED PUBLIC ACCOUNTANTS
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865/637-8600 • fax: 865/637-8601
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TERRY L. MOATS, CPA, CGFM, CGMA
JAMES E. BOOHER, CPA, CGMA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

July 22, 2019

Pat Smith
Finance Director
Oak Ridge Schools
PO Box 6588
Oak Ridge, Tennessee 37831-6588

We are pleased to confirm our understanding of the services we are to provide the Oak Ridge Schools (the Schools) for the year ending June 30, 2020. We will audit the combined and individual fund balance sheets and the related combined and individual statements of revenues, expenditures and changes in fund balance, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Oak Ridge Schools Internal School Funds as of and for the year ending June 30, 2020.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your 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 first paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or 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 federal statutes, regulations, and the terms and conditions of federal awards 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), if applicable.

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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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. 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; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. If applicable, the audit will be conducted in accordance with the Single

Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit, if applicable. Our reports will be addressed to Board of Education of Oak Ridge Schools. 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 financial statements or the single audit compliance opinions 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 issue reports, or we may withdraw from this engagement.

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 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 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 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 management of any material errors, any 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. We will include such matters in the reports required for a single audit. Our responsibility as an 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 auditors.

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 Control

Our audit will include obtaining an understanding of the government 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*.

As required by the Uniform Guidance, 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, if applicable. 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.

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 management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Schools' compliance with provisions of applicable laws, 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*.

If applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable 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 Schools' major programs. The purpose of these procedures will be to express an opinion on the Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance 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*.

Management Responsibilities

Management is responsible for (1) establishing 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 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 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 award agreements).

Management is also 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 you are 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, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 government involving (1) 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is 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 summary schedule of prior audit findings should be available for our review on May 1, 2020.

You are 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. 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 include our reports 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; (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; (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 schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other 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.

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 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 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.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically 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 federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Oak Ridge Schools; 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 inspection.

The audit documentation for this engagement is the property of Brown Jake & McDaniel, 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 a cognizant or oversight agency for audit (if applicable) 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 Brown Jake & McDaniel PC 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 date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. 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 May 15, 2020 and to issue our reports no later than December 31, 2020. Terry Moats is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

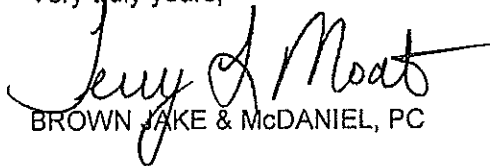
Our fee for these services will be \$9,700.00 and additional fees at normal hourly rates for any non-audit services related to implementation of new GASB Standards/Pronouncements and the related changes to the financial statement presentation. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 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.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Oak Ridge Schools 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,



BROWN, JAKE & McDANIEL, PC

RESPONSE:

This letter correctly sets forth the understanding of Oak Ridge Schools.

By: _____

Title: _____

Date: _____



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

Report on the Firm's System of Quality Control

November 28, 2018

To The Partners of Brown, Jake & McDaniel, P.C. and the Peer Review Committee of the Tennessee Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C. (the firm) in effect for the year ended May 31, 2018. 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*, a compliance audit under the Single Audit Act, and audits of employee benefit plans.

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 Brown, Jake & McDaniel, P.C. in effect for the year ended May 31, 2018, 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* or *fail*. Brown, Jake & McDaniel, P.C. has received a peer review rating of *pass*.

*Henderson Hutcherson
& McCullough, PLLC*

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA



TSCPA Peer Review Program
Administered in Tennessee
By the Tennessee Society of CPAs

AICPA Peer Review Program
Administered In Tennessee
By the Tennessee Society of CPAs

March 04, 2019

Joe Brown
Brown, Jake & McDaniel, P. C.
2607 Kingston Pike Ste 110
Knoxville, TN 37919-3336

Dear Joe Brown:

It is my pleasure to notify you that on February 26, 2019, the Tennessee Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2021. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Katie B. Cheek

Katie Cheek
Peer Review Manager
kcheek@tscpa.com 615-377-3825
Tennessee Society of CPAs

cc: Randy Dummer, Frank McDaniel

Firm Number: 900010096645

Review Number: 563728

Oak Ridge Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <h2 style="text-align: center;">Surplus Property Sales</h2>	Descriptor Code: <h3 style="text-align: center;">2.403</h3>	Issued Date:
		Rescinds: <h3 style="text-align: center;">2.403</h3>	Issued: <u>03/28/16</u> <u>08/11/14</u> <u>01/26/04</u>

1 The ~~s~~Superintendent or designee shall prepare a list of unusable items for Board approval.¹ The list shall contain
 2 the following information: name of item, date of purchase and reason for disposal.

3 ~~All Un~~usable items ~~valued above \$250~~ shall be sold to the highest bidder after advertising on GovDeals.com.
 4 However, the intended online auction shall be advertised on the schools' website and in a newspaper of general
 5 circulation, and must include the internet web-site address for the online auction and other necessary information
 6 concerning the sale.⁺

7 Surplus property which has no value or has a value of less than ~~two~~five hundred ~~fifty~~ dollars (~~\$\$25500~~) may be
 8 disposed of without the necessity of bids. In order for such disposal without bids, the principal of the school with
 9 the surplus property, the Superintendent and the ~~Executive Director of Business and Operations~~Board Chair, must
 10 agree in written form that the property is of no value or is of less value than ~~two~~five hundred ~~fifty~~ dollars
 11 (~~25500~~),² provided that the sale is made after reasonable inquiry of prospective purchasers in order that the sale
 12 be made on terms most advantageous to the school system.

13 If reasonable attempts to dispose of surplus properties fail to produce monetary return to the system, the Board
 14 shall approve other methods of disposal.⁺³

15 Surplus or obsolete property estimated to have no net saleable value, if disposed of in the most practical manner
 16 by the Superintendent of Schools, may be destroyed or given to non-profit organization that might have use for
 17 the property.

18 All funds received by the Oak Ridge Schools from the sale of obsolete or surplus property shall be entered as
 19 miscellaneous revenue in the general purpose school fund.

20 **DISPOSITION OF EQUIPMENT PURCHASED WITH FEDERAL DOLLARS**⁻²⁴

21 When equipment that was purchased with federal dollars is no longer needed for the original project or program
 22 or for other activities currently or previously supported by a federal agency, disposition of the equipment shall be
 23 made as follows:

24 (1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or
 25 otherwise disposed of with no further obligation to the awarding agency.

26 (2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and
 27 the awarding agency shall have a right to an amount calculated by multiplying the current market value or
 28 proceeds from sale by the awarding agency's share of the equipment.
 29

Legal References

- ~~1. TCA 49-6-2006; TCA 49-6-2007; TCA 49-6-2208; TCA 12-2-403(a)(1)-(4)~~
- ~~2.1. EDGAR Title 34, Part 80.32(e)(1)-(2)~~

Legal References

2. TCA 49-6-2006(b)(3); TCA 49-6-2208
3. TCA 49-6-2007; Public Acts of 2019, Chapter No. 413
4. TCA 12-2-403(a)
5. 2 CFR § 200.313

Cross References

Inventories 2.702

Cross References

Duties of Officers 1.201
Inventories 2.702
Textbooks 4.401

Click here to choose a school board.

Monitoring: Review: Annually, in April	Descriptor Term: Fundraising Activities	Descriptor Code: 2.601	Issued Date: 01/02/17
		Rescinds: 6.701 III-41	Issued: 01/02/17 _ 09/28/15

1 *General*

2 The following general guidelines shall be followed:¹

- 3 1. Fundraising activities shall be authorized by the board and shall be for the purpose of
4 supplementing funds for established school programs and not for supplementing funds which are
5 the responsibility of the ~~public~~Board.
- 6 2. Fundraising companies and other salespersons shall obtain permission in writing from the
7 Superintendent or designee's office in order to visit the schools.
- 8 3. Any commission payable by companies shall be paid in the form of reduced prices to the students
9 or paid into the activity fund of the school for use by the school. No school employee shall
10 personally benefit from any fundraising activity.
- 11 4. The principal must obtain written approval from the Superintendent or designee for all
12 fundraising activities, including online fundraising activities, that involve the participation of the
13 general student population in the marketing process of the fundraising effort. All other
14 fundraising activities, including online fundraising activities, must have written approval from
15 the principal and comply with all administrative procedures issued by the Superintendent. The
16 authorization request shall contain the following information:²
- 17 a. A list of the proposed fundraising activities;
- 18 b. Purpose of the fundraising activity;
- 19 c. Proposed uses of funds raised;
- 20 d. Expected student involvement in fundraising activity (school-wide or individual class or
21 club); and
- 22 e. Margin of profit and how it is to be paid to the school.
- 23 5. The Superintendent or designee shall determine whether or not the activity will benefit the school,
24 contribute to the welfare of the student body, and supplement, not replace, funds necessary to
25 fulfill the board's required contributions.

1 6. Students shall not be excused from a regular class to participate in a fundraising activity. No
2 grade in a subject or course shall be affected by a student's participation in a fundraising activity.

3 7. No quotas shall be imposed on students involved, and their efforts shall be voluntary. Students
4 who do not participate in fundraising activities shall not be punished or discriminated against in
5 any way.

6 This policy shall not be construed as preventing a teacher from using instructional or informational
7 materials even though the materials might include reference to a brand, a product, or a service.

8 **LOTTERIES**

9 No fundraising activity shall be conducted which distributes prizes or makes awards to winners from
10 among purchasers of chances by means of tickets through a random selection process.²³

11 **ONLINE FUNDRAISING**

12 Individual schools may establish school-wide online fundraising accounts. The accounts must meet all
13 fundraising requirements established by the board and the *Internal School Uniform Accounting Policy*
14 *Manual*. The principal/designee of each school shall have access to the established fundraising account
15 to ensure all funds are properly accounted for, and the information is recorded in the school's
16 accounting records by the designated personnel. Online fundraising shall not be used on behalf and for
17 the benefit of an outside party.

18 Employees shall not engage in online fundraising in their official capacity as district employees nor
19 make any reference to non-school sponsored fundraisers, online or otherwise, that would lead another
20 to believe such activity is an approved school fundraiser.

21 **FUNDRAISING FOR NONEDUCATIONAL PURPOSES⁴**

22 On approval of the principal, an employee may be authorized to raise and use funds for the following
23 noneducational purposes:

24 1. Bereavement support;

25
26 2. Award recognition;

27
28 3. Employee morale; or

29
30 4. Banquets.

31 These funds shall be derived from vending machine revenue or donations.

32 The Superintendent of Schools or designee shall develop administrative procedures regarding the
33 receipt, disbursement, accounting, and auditing of these noneducational funds. The Superintendent of
34 Schools or designee shall ensure that the procedures are consistent with board policy and state law and
35 disseminate them to all employees.

1

2

Legal References

1. Tennessee Internal School Uniform Accounting Policy Manual, Section 4-32
2. Tenn. Op. Att'y Gen. No. 03-049 (Apr. 22, 2003)

Legal References

1. Tennessee Internal School Uniform Accounting Policy Manual, Section 4-30, 4-31
2. Tennessee Internal School Uniform Accounting Policy Manual, Section 4-32
3. Tenn. Op. Att'y Gen. No. 03-049 (Apr. 22, 2003)
4. Public Acts of 2019, Chapter No. 134

Cross References

- Student Activity Funds Management 2.900
Staff Gifts and Solicitations 5.605

Cross References

- Revenues 2.400
School Support Organization 2.404
Audits 2.703
Vendor Relations 2.809
Student Activity Funds Management 2.900
Staff Gifts and Solicitations 5.605

Oak Ridge Schools Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Emergency Preparedness Plan	Descriptor Code: 3.202	Issued Date: 08/28/17
		Rescinds:	Issued: 08/28/17 06/27/16 11/24/14 06/22/09

1 The Superintendent or designee shall be responsible for developing, maintaining, and acquiring board
2 approval of the district Emergency Preparedness Plan,¹ which shall include procedures for bomb
3 threats, civil disturbances, armed intruders, earthquakes, fires, tornadoes or other severe weather, and
4 medical emergencies.

5 The principal of each school shall develop and implement emergency preparedness drills, which shall
6 be approved by the Superintendent or designee. When appropriate, such drills shall be held in
7 conjunction with emergency response agencies. These procedures shall be in written form and
8 distributed to all staff, students, and parents.

9 FIRE AND SAFETY DRILLS

10 The principal shall ensure that one fire drill requiring full evacuation is given every thirty (30) school
11 days, with two (2) fire drills occurring during the first thirty (30) full days of the school year.
12 Additionally, he/she shall ensure that four (4) fire safety educational announcements are conducted
13 throughout the year.²

14 The principal shall ensure that three (3) additional safety drills are given during the school year.³ These
15 drills may cover inclement weather, earthquakes, armed intruders, or other emergency drills that do not
16 require full evacuation. A record of all fire or safety drills, including the time and date, shall be kept in
17 each school's office.³

18 The principal shall regularly check the quantity, locations, and conditions of fire extinguishers and
19 shall give all school personnel instructions on how to properly use fire extinguishers.

20

21

22 ARMED INTRUDER DRILLS

23 The ~~Superintendent~~principal or designee shall ensure that each school safety team conducts at least one
24 (1) armed intruder drill annually in coordination with local law enforcement.⁴

25 AED DRILLS⁵

1 ~~Any~~All schools ~~with an AED~~ shall conduct a CPR and AED drill to ensure students are aware of the
 2 steps that must be taken in the event of a medical emergency. The principal shall be responsible for
 3 ensuring the drill occurs.⁵

4 ~~The principal shall regularly check the quantity, locations, and conditions of fire extinguishers and~~
 5 ~~shall give all school personnel instructions on how to properly use fire extinguishers.~~

6 The Superintendent or designee shall develop the necessary administrative procedures on AED and
 7 CPR training, planning, notification, and maintenance to comply with state law.

8 **MEDICAL EMERGENCIES/PANDEMIC FLU⁶**

9 In the event of medical emergencies, such as a pandemic flu outbreak, school officials shall cooperate
 10 and consult with the local and state health departments and other local emergency or healthcare
 11 providers in protecting students and the community from further infection. The Superintendent or
 12 designee shall develop procedures for health emergencies in accordance with state law and
 13 regulations.⁶

Legal References

1. ~~TRR/MS 0520-1-3-.03(18)~~
2. ~~Public Acts of 2017, Chp. No. 451~~
3. ~~TCA 68-102-137(b), (f)~~
4. ~~Public Acts of 2017, Chp. No. 313~~
5. ~~TCA 49-2-122(b)(2)(A)~~
6. 1. Tennessee Department of Health Pandemic Influenza
 Response Plan,
http://health.state.tn.us/ceds/PDFs/2006_PanFlu_Plan.pdf

Legal References

2. TRR/MS 0520-01-03-.03(15); TCA 49-6-804
3. TCA 68-102-137(b)
4. TCA 68-102-137(f)
5. TCA 49-6-807
6. TCA 49-2-122; TCA 49-6-1208; Public Acts of 2019,
 Chapter No. 391
7. TCA 49-6-3004(a), (e); TCA 49-5-404

Cross References

- ~~Emergency Closings 1.8011~~
~~Community Use of School Facilities 3.206~~

Cross References

- Emergency Closings 1.8011
Safety 3.201
Community Use of School Facilities 3.206

Oak Ridge Board of Education			
Monitoring: Review: Annually, in November	Descriptor Term: Graduation Requirements	Descriptor Code: 4.605	Issued Date: 04/23/18
		Rescinds: II-6	Issued: <u>04/23/18</u> 11/24/14

1 *General*

2 The program of studies shall include areas required by the State Board of Education.

3 Before high school graduation, every student shall:¹

- 4 1. Achieve the specified twenty-two (22) units of credit;
- 5 2. Take the required end of course exams;
- 6 3. Have satisfactory records of attendance and conduct;
- 7 4. Take the ACT or SAT prior to graduation;² and
- 8 5. ~~Complete~~Pass a United States civics test.³

9 **SPECIAL EDUCATION STUDENTS⁴**

10 Special education students who earn the prescribed twenty-two (22) credit minimum shall be awarded a
11 regular high school diploma.

12 *Special Education Diploma*

13 A special education diploma shall be awarded to students who have not met the requirements for a regular
14 high school diploma,⁵ but have:

- 15 1. Completed four (4) years of high school;
- 16 2. Made satisfactory progress on their IEP; and
- 17 3. Maintained satisfactory records of attendance and conduct.

18 *Occupational Diploma*

19 Special education students who do not meet the requirements for a regular high school diploma may be
20 awarded an occupational diploma if the student has:^{1,4}

- 21 1. Completed at least four (4) years of high school;
- 22 2. Made satisfactory progress on their IEP;
- 23 3. Maintained satisfactory records of attendance and conduct;
- 24 4. Completed the occupational diploma Skills, Knowledge, and Experience Mastery Assessment
25 (SKEMA); and
- 26 5. ~~Completed~~ Two (2) years of paid or non-paid work experience.

1 The decision to attain an occupational diploma shall be made at the conclusion of the student's 10th grade
2 year or two (2) academic years prior to the expected graduation date.

3 Students who have received a special education diploma or an occupational diploma shall continue to
4 make progress towards a regular high school diploma until the end of the school year in which they turn
5 twenty-two (22) years old.

6 *Alternate Academic Diploma*

7 Special education students who do not meet the requirements for a regular high school diploma may be
8 awarded an alternate academic diploma if the student has:⁴

- 9 1. Completed at least four (4) years of high school;
- 10 2. Participated in the high school alternate assessments;
- 11 3. Earned the prescribed twenty-two (22) credit minimum;
- 12 4. Made satisfactory progress on their IEP;
- 13 5. Maintained satisfactory records of attendance and conduct; and
- 14 6. Completed a transition assessment that measures postsecondary education and training,
15 employment, independent living, and community involvement.

16 **STUDENT LOAD**

17 All full time students in grades 9-12 shall be enrolled each semester in subjects that produce a minimum
18 of five (5) units of credit for graduation per year. Students with hardships and gifted students may appeal
19 this requirement to the Superintendent or designee and then to the board.⁶

20 **EARLY GRADUATION⁷**

21 High school students shall be permitted to complete an early graduation program. Students intending to
22 graduate early shall inform the school principal of this intent prior to the beginning of 9th grade or as
23 soon thereafter as the intent is known.

24 In order to graduate early, students must meet the following requirements:

- 25 1. Earn the required eighteen (18) credits;
- 26 2. Achieve a benchmark score for each required end-of-course exam;
- 27 3. Attain a cumulative GPA of at least 3.2 on a 4.0 scale;
- 28 4. Meet the minimum ACT or SAT benchmark score;
- 29 5. Obtain a qualifying benchmark score on a world language proficiency assessment; and
- 30 6. Complete at least two (2) types of the following courses:
 - 31 a. AP;
 - 32 b. IB;
 - 33 c. Dual enrollment; or
 - 34 d. Dual credit.

35 The Superintendent or designee shall develop administrative procedures to ensure that the early
36 graduation program is conducted in accordance with state law.

Legal References

- ~~1. TCA 49-6-6001; State Board of Education Policy 2.103~~
- ~~2. TCA 49-6-6001(b); State Board of Education Policy 2.103~~
- ~~3. TCA 49-6-408; State Board of Education Policy 2.103~~
- ~~4. TRR/MS 0520-01-03-.06(1)(a); State Board of Education Policy 2.103~~
- ~~5. TCA 49-6-6005; State Board of Education Policy 2.103~~
- ~~6. TRR/MS 0520-01-03-.03(6)~~
- ~~7. TCA 49-6-8303; State Board of Education Policy 2.103~~

Legal References

- ~~1. TCA 49-6-6001; State Board of Education Policy 2.103~~
- ~~2. TCA 49-6-6001(b); State Board of Education Policy 2.103~~
- ~~3. TCA 49-6-408; Public Acts of 2019, Chapter No. 442; State Board of Education Policy 2.103~~
- ~~4. TRR/MS 0520-01-03-.06(1)(a); State Board of Education Policy 2.103~~
- ~~5. TCA 49-6-6005; State Board of Education Policy 2.103~~
- ~~6. TRR/MS 0520-01-03-.06(1)(a)(7)~~
- ~~7. TCA 49-6-8303; State Board of Education Policy 2.103~~

Cross References

- ~~Basic Curriculum Program 4.201~~
~~Honor Roll, Awards, & Class Ranking 4.602~~

Cross References

- ~~Basic Curriculum Program 4.201~~
~~Alternative Credit Options 4.209~~
~~Honor Roll, Awards, & Class Ranking 4.602~~

Oak Ridge Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Systemwide Testing Programs<u>Testing Programs</u>	Descriptor Code: 4.700	Issued Date: 05/21/18
		Rescinds:	Issued: <u>05/21/18</u> <u>01/08/18</u> 05/22/17 01/02/17 06/27/16 01/04/16 11/24/14

1 *General*

2 The Board shall provide for a system-wide testing program which shall be periodically reviewed and
3 evaluated. The purposes of the program shall be to:

- 4 1. Assist in promoting accountability;
- 5 2. Determine the progress of students;
- 6 3. Assess the effectiveness of the instructional program and student learning;
- 7 4. Aid in counseling and guiding students in planning future education and other endeavors;
- 8 5. Analyze the improvements needed in a given instructional area;
- 9 6. Assist in the screening of students with learning difficulties;^{1,2}
- 10 7. Assist in placing students in remedial programs;
- 11 8. Provide information for college entrance and placement; and
- 12 9. Assist in educational research by providing data.²

13 The Superintendent of Schools or designee shall be responsible for planning and implementing the
14 program, which includes:

- 15 1. Determining specific purposes for each test;
- 16 2. Selecting the appropriate test to be given;
- 17 3. Establishing procedures for administering the tests;

- 1 4. Making provision for interpreting and disseminating the results;
- 2 5. Maintaining testing information in a consistent and confidential manner; and
- 3 6. Ensuring that results are obtained as quickly as possible, especially when placement in a
- 4 special learning program might be necessary.

5 State-mandated student testing programs shall be undertaken in accordance with procedures published
6 by the State Department of Education.³

7

8 **WEIGHTING TCAP SCORES**

9 ~~TNReady⁴ scores will be included in students' final grade3s for the spring semester as follows:~~

- 10 ~~a) 2017-2018 school year – 15%~~
- 11 ~~b) 2018-2019 school year – 15%~~

12 TNReady⁴ and EOC⁵ scores shall be included in students' final grades as follows:

- 13 1. Grades 3-5 – 15%
- 14 2. Grades 6-8 – 15%
- 15 3. Grades 9-12 – 15%

16 The methodology that is used to change raw scores provided by the state into student grades is called
17 Standard Deviation (10). This method determines how far a given raw score is from the average raw
18 score on the test. In general, students who are within ± 1 standard deviations would score between 75
19 and 95. Anything above or below one standard deviation would score above 95 or below 75 respectively.

20 ~~EOC⁵ scores will be included in students' final grades as follows:~~

- 21 ~~a) 2017-2018 school year – 15%~~
- 22 ~~b) 2018-2019 school year – 15%~~

23 ~~The methodology that is used to change raw scores provided by the state into student grades is called~~
24 ~~Standard Deviation (10). This method determines how far a given raw score is from the average raw~~
25 ~~score on the test. In general, students who are within ± 1 standard deviations would score between 75~~
26 ~~and 95. Anything above or below one standard deviation would score above 95 or below 75 respectively.~~

27 The Superintendent may exclude these scores from students' final grades if scores are not received by
28 the district at least five (5) instructional days before the end of the course.^{4,5} ~~For the 2017-2018 spring~~
29 ~~semester test administration, scores will only be included in students' grades if they benefit the student.~~

30 **INTEREST INVENTORIES AND CAREER ASSESSMENTS⁶**

31 Interest inventories shall be made available to middle schoolers. These will include assessments such as
32 the Kuder assessment, Myers-Briggs Type Indicator, the ASVAB, or the College Board Career Finder.

1 Career aptitude assessments shall be administered to 8th graders in order to inform the student's high
 2 school plan of study.

3 **TESTING INFORMATION AND PARENTAL CONSENT**

4 Any test directly concerned with measuring student ability or achievement through individual or group
 5 psychological or socio-metric tests shall not be administered by or with the knowledge of any employee
 6 of the system without first obtaining written consent of the parents or guardians.²

7 Results of all group tests shall be recorded on the students' permanent records and shall be made
 8 available to appropriate personnel in accordance with established procedures.⁶⁷

9 No later than July 31 of each year, the Board shall publish on its website information related to state
 10 and board mandated tests that will be administered during the school year. The information shall
 11 include:⁷⁸

- 12
- 13 1. The name of the test;
- 14 2. The purpose and use of the test;
- 15 3. The grade or class in which the test will be administered;
- 16 4. The tentative date or dates that the test will be administered; and
- 17 5. The time and manner in which parents and students will be notified of the results of the test.
- 18 6. How parents can access the questions and answers on their student's state-required test.
- 19 7. If a district-mandated test, how the test complements and enhances student instruction and
- 20 learning and how it serves a purpose distinct from state-required tests.

21 Testing information shall also be placed in student handbooks or other school publications that are
 22 provided to parents on an annual basis.

23
 24

Legal References

1. TCA 49-10-108
2. 20-USCS-1232(g)
3. TRR/MS 0520-01-03-.03(9)
4. Public Chapter 192; TCA 49-1-617(b)
5. TRR/MS 0520-01-03-.06(1)(e)(2)
6. TCA 10-7-504
7. 1. TCA 49-6-6007; SBOE Policy 2.103

Cross References

Student Records 6.600

Legal References

1. TCA 49-10-108
2. 20 USCA § 1232(g)
3. TRR/MS 0520-01-03-.03(7); TRR/MS 0520-01-03-.06(1)(b)
4. TCA 49-1-617; State Board of Education Policy 2.102
5. TRR/MS 0520-01-03-.06(1)(b); State Board of Education Policy 2.103; TCA 49-1-617
6. Public Acts of 2019, Chapter No. 108
7. TCA 10-7-504
8. TCA 49-6-6007; State Board of Education Policy 2.102; State Board of Education Policy 2.103

Cross References

- Student Surveys, Analyses, and Evaluations 6.4001
Student Records 6.600

Oak Ridge Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Application and Employment	Descriptor Code: 5.106	Issued Date: 08/27/18
		Rescinds: 5.106	Issued: 09/28/15 01/26/15 12/01/09

1 APPLICATION

2 An individual desiring a position with the Oak Ridge Schools shall make application to the system on
3 forms developed by the district. To ensure the safety and welfare of students and staff, the district shall
4 require criminal history background checks and fingerprinting of applicants for teaching positions and
5 any other positions that require proximity to children.¹ If applying for a teaching position, the District
6 shall also check the applicant's license status in the State Board of Education's database to determine if
7 there is a hold on that applicant's license, and if so, the reasoning behind the hold.²

8 Knowingly falsifying information shall be sufficient grounds for termination of employment and shall
9 also constitute a Class A misdemeanor which must be reported to the District Attorney General for
10 prosecution.³

11 Any costs incurred to perform these background checks and fingerprinting shall be paid by the district.⁴

12 *Professional Employees*

13 The application must include degrees and credits earned at the colleges or universities attended along
14 with references from persons such as previous employers, college professors, and supervisors of student
15 teachers. Other information shall include whether such applicant has been dismissed for cause from a
16 school system.⁵ If previously employed by a local board of education, the applicant shall provide
17 evidence of acceptable resignation.

18 No person shall be employed:

- 19 1. Who does not hold a valid license to teach from the State Board of Education;⁶
- 20 2. Who has been identified by the Department of Children's Services as a perpetrator of child
21 abuse, severe child abuse, child sexual abuse, or child neglect, or who poses an immediate
22 threat to the health, safety, or welfare of children;⁷
- 23 3. Who is listed on the state's abuse of vulnerable persons registry maintained by the Department
24 of Health;⁷
- 25 4. Who does not present a physician's certificate showing a satisfactory health record or has any
26 contagious or communicable disease in such form that might endanger the health of school
27 children;⁸
- 28 5. Who refuses to take and subscribe to an oath to support the Constitution of the State of
29 Tennessee and of the United States of America;⁹
- 30 6. Who fails to make a full disclosure of any prior criminal record and any prior dismissals from
31 employment for cause; or

1 7. Who does not receive a satisfactory background check.¹⁰

2
3 *Support Employees*

4 No person shall be employed:

- 5 1. Who has any contagious or communicable disease in such form that might endanger the health
6 of the children;⁸
- 7 2. Who has been identified by the Department of Children's Services as a perpetrator of child
8 abuse, severe child abuse, child sexual abuse, or child neglect, or who poses an immediate
9 threat to the health, safety, or welfare of children;⁷
- 10 3. Who is listed on the state's abuse of vulnerable persons registry maintained by the Department
11 of Health;⁷
- 12 4. Who has not complied with the Immigration Reform and Control Act of 1986;¹¹
- 13 5. Who fails to make a full disclosure of any prior criminal record and any prior dismissals from
14 employment for cause; or
- 15 6. Who does not receive a satisfactory background check.¹⁰

16 *Administrative Positions Requiring Oak Ridge Residency*

17 Because of the need for persons in administrative positions who have direct contact with students to be
18 thoroughly familiar with the community and to be available beyond the regular day, the following
19 administrative positions will require residency within the City of Oak Ridge:

- 20 ■ Superintendent
- 21 ■ ~~Executive Director of School Leadership~~
- 22 ■ ~~Director of Pupil Services~~
- 23 ■ ~~Executive Director of Teaching and Learning~~
- 24 ■ ~~Principals~~
- 25 ■ ~~Assistant Principals~~

26 In addition, the following administrative positions will require residency within the City of Oak Ridge,
27 Anderson County, or any county that adjoins Anderson County:

- 28 ● Principals

29 Any present employee who requests and receives a transfer to a full-time administrative position shall
30 be subject to this policy. The Superintendent may give a person hired under this policy up to one year
31 from the effective date of his/her contract to move into the city. Any further extension of the residency
32 requirement may be recommended by the superintendent to the Board of Education for approval. The
33 residency requirement will be included in all vacancy advertisements of required administrative
34 positions and included in the individual's employment contract.

35 All persons hired under this policy will be subject to adhere to all tuition regulations/policies.
36 Specifically, hired employees under this policy may register their children in Oak Ridge City Schools
37 with tuition waived with proof of housing contract. Tuition will be waived for a 60-day period from the
38 effective date of the employment contract in accordance with Board Policy.

1 **EMPLOYMENT**

2 *Licensed Employees*

3 After checking references and receiving written recommendations, the superintendent may hire and
4 assign qualified applicants.

5 *Initial Employment*

6 Upon initial employment, the superintendent shall notify such person, in writing, of the offer and
7 conditions of employment. Upon receipt of employment notification, such person shall have fourteen
8 (14) days to accept or reject, in writing, the offered employment.¹ From the date of the written
9 acceptance, such person is considered to be under employment with the Board and is subject to all rights,
10 privileges and duties.

11 *Support Employees*

12 After checking references and receiving written recommendations from principals and/or supervisors,
13 the superintendent may hire and assign qualified applicants.

1.

Legal References

1. TCA 49-5-406
2. State Board of Education Policy 5.501
3. TCA 49-5-406 (a)(2)(A)
4. TCA 49-5-413(c)
5. Public Acts of 2018, Chapter No. 938
6. TCA 49-5-403; TCA 49-5-101
7. TCA 49-5-413(e)
8. TCA 49-5-404; TRR/MS 0520-01-03-.08(2)(f)
9. TCA 49-5-405
10. Public Acts of 2018, Chapter No. 1006
11. Immigration Reform and Control Act of 1986; Pub. L. No. 99-603, 100 Stat. 3359

Cross References

Orientation and Probation 5.107
 Compensation Guides & Contracts 5.110
 Background Investigations 5.118
 Recommendations and File Transfers 5.203
 Qualifications and Duties of the Director of Schools 5.802

Oak Ridge Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: Staff Gifts and Solicitations	Descriptor Code: 5.605	Issued Date:
		Rescinds:	Issued: <u>01/26/15</u>

1 **GIFTS**

2 Employees of the District shall not accept gifts from students unless the gifts are of token value only.

3 Individual employees of the District will refrain from giving gifts to staff members who exercise
4 administrative or supervisory jurisdiction over them, either directly or indirectly. The collection of
5 money for group gifts is discouraged except in special circumstances such as bereavement, serious
6 illness, or for mementos at resignation and/or retirement.

7 Employees are prohibited from accepting things of material value from individuals, companies or orga-
8 nizations doing business with the school system. Exceptions to this policy are the acceptance of minor
9 items which are generally distributed to all by the companies through public relations programs.

10 **SOLICITATIONS**

11 No organization may solicit funds from employees within the schools. Flyers or other materials related
12 to fund drives shall not be distributed through the schools without the written approval of the
13 superintendent of schools or designee.

14 Employees will not be responsible for the collection of any money or the distribution of any
15 fundraising materials within the schools unless such activity has the superintendent of schools' written
16 approval.

Cross References

~~Advertising & Distribution of Materials in Schools 1.806~~
~~Vendor Relations 2.809~~
~~Staff Conflicts of Interest 5.601~~
~~Student Solicitations/Fund Raising 6.701~~
~~Student Gifts 6.710~~

Cross References

Advertising and Distribution of Materials in Schools
1.806
Gifts and Bequests 2.401
Fundraising Activities 2.601

Vendor Relations 2.809
Staff Conflicts of Interest 5.601
Gifts 6.710

Oak Ridge Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Bus Safety and Conduct	Descriptor Code: 6.308	Issued Date:
		Rescinds:	Issued: <u>09/28/15</u>

1 In order to maintain conditions and atmosphere suitable for learning, no person shall enter onto a
2 school bus except students assigned to that bus or parents of students or other persons with lawful and
3 valid business on the bus.¹

4 The school bus is an extension of school activity; therefore, students shall conduct themselves on the
5 bus in a manner consistent with the established standards for safety and classroom behavior.

6 Students are under the supervision and control of the bus driver while on his/her bus, and all reason-
7 able directions given by him/her shall be followed. A driver may remove a student in the event that the
8 driver finds it necessary for the safety of the other student passengers or the driver, provided that the
9 driver secures the safety of the ejected student for the uncompleted trip. A driver shall report to school
10 authorities as soon as possible, but no later than the end of the route, any student refusing to obey the
11 driver or exiting the bus without the driver's permission at a point other than the student's destination
12 for that trip.²

13 The principal of the student transported shall be informed by the bus driver of any serious discipline
14 problem and may be called upon to assist if necessary. A student may be denied the privilege of riding
15 the bus if the principal determines that his/her behavior is such as to cause disruption on the bus, or if
16 he/she disobeys state or local rules and regulations pertaining to student transportation.

17 The suspension of a student from riding the school bus shall follow the same procedures as for any
18 other school suspension.

19 Any student who gets off the bus at any point between the pick-up point and school must present the
20 bus driver with a note of authorization from the parent or the principal of the school that the student
21 attends.

22 Any student wishing to ride a bus other than his/her designated bus must have a written parental
23 request and the approval of the principal or his/her designee. The bus permission may be denied if the
24 bus he/she is requesting to ride is at legal capacity with the students who are zoned to ride the bus.

25 Students who transfer from bus to bus while en route to and from school shall be expected to abide by
26 the discipline policies adopted by the Board and rules adopted by the staff of the terminal school.

27 **USE OF VIDEO CAMERAS, PHOTOGRAPHS AND VIDEO FOOTAGE**

28 ~~Video cameras may be used to monitor student behavior on school vehicles transporting students to~~
29 ~~and from school or extracurricular activities.~~

- 1 ~~Students in violation of bus conduct rules shall be subject to disciplinary action in accordance with~~
- 2 ~~established Board policy and regulations governing student conduct and discipline.~~
- 3 ~~The district shall comply with all applicable state and federal laws related to video recordings when~~
- 4 ~~such recordings are considered for retention as part of the student’s behavioral record as determined by~~
- 5 ~~the district and in accordance with the law.~~
- 6 ~~Video surveillance shall be used only to promote the order, safety and security of students, staff and~~
- 7 ~~property.~~
- 8 ~~The superintendent of schools is directed to develop procedures governing the use of video cameras in~~
- 9 ~~accordance with the provisions of the law and established Board policies.~~
- 10 Cameras or video cameras may be used to monitor student behavior on school buses transporting
- 11 students to and from school or extracurricular activities. Photographs and video footage shall be used
- 12 only to promote the order, safety, and security of students, staff, and property.
- 13 Students in violation of bus conduct rules shall be subject to disciplinary action in accordance with
- 14 established board policy governing student conduct and discipline.
- 15 The district shall comply with all applicable state and federal laws related to photographs and video
- 16 footage.³ These materials shall be maintained for 30 days. Parent(s)/guardian(s) may submit requests to
- 17 view photographs and video footage to the Superintendent/designee, and a time shall be arranged for
- 18 viewing. The Superintendent/designee shall be present when parent(s)/guardian(s) are provided the
- 19 opportunity to review photographs and video footage.⁴
- 20 The Superintendent/designee shall develop procedures governing the use of cameras and video
- 21 cameras in accordance with the provisions of state and federal law and established board policies.

Legal References

- 1. ~~TCA 49-6-2008~~
- 2. ~~TCA 49-6-2118~~

Cross References

- ~~Student Transportation Management 3.400~~
- ~~Scheduling and Routing 3.401~~
- ~~Discipline Procedures 6.313~~
- ~~Suspension/Expulsion/Remand 6.316~~
- ~~Student Records 6.600-604~~

Legal References

- 1. TCA 49-6-2008
- 2. TCA 49-6-2118(d)
- 3. TCA 10-7-504; 20 USCA §1232g
- 4. Public Acts of 2019, Chapter No. 256

Cross References

- Student Transportation Management 3.400
- Scheduling and Routing 3.401
- Code of Conduct 6.300
- Suspension/Expulsion/Remand 6.316

[Student Records 6.600](#)

[Annual Notification of Rights 6.601](#)

[Inspection and Correction Procedure 6.602](#)



OFFICE OF MAINTENANCE AND OPERATIONS

DATE: June 28, 2019

**TO: Dr. Bruce Borchers, Superintendent of Schools
Bruce Lay, Executive Director of School Leadership**

FROM: Allen Thacker, Supervisor of Maintenance and Operations

SUBJECT: HVAC Ductwork Replacement for ORHS Wildcat Arena

Mr. Lay,

As part of the emergency replacement of the HVAC equipment on Wildcat arena, custom ductwork has to be manufactured and installed. After contacting the few companies in the area that can handle the size and scope of the work, only one was able to guarantee that they would rearrange their installation schedule to build, install, and insulate the custom fabricated items before school starts back. We chose this vendor as a sole source due to that criteria. I have attached the quote from ShoffnerKaltoff MES, Inc. for \$20,696.00. All other work will be completed by in-house staff. Costs for this work could not be determined until after the units were set in place and field verified measurements were taken by the contractor.

Funds for this work will be from the FY20 budget line item 76100 707 contingency under Building Improvements.

Regards,

Allen Thacker

Supervisor of Maintenance and Operations



P.O. Box 10048 Knoxville, TN 37939 Ph 865-523-1129 Fax 865-523-7250

HVAC Proposal

Oak Ridge High School

Submitted by: Jeff Hammond
6/17/2019

In the event of significant delay or price increase of material occurring prior to the issuance of a contract to ShoffnerKalthoff Mechanical Electrical Services, Inc., through no fault of SKMES. The contract sum, time of performance, and contract requirements shall be equitably adjusted prior to the consummation of any contract agreement. A change in price of an item of material shall be considered significant when the price of an item increases >5% percent between the date of this pricing proposal and the date of contract / subcontract issue.

Please find attached quotation for the above referenced project. Should you have any questions or wish to discuss this proposal further please feel free to contact SKMES.



Uncompromising Quality. Unwavering Commitment.

COMFORT SYSTEMS USA.

P.O. Box 10048 Knoxville, TN 37939 Ph 865-523-1129 Fax 865-523-7250

HVAC Proposal

Date: June 17, 2019
To: Oak Ridge Schools
Attn: Mitchell Harper
Re: Oak Ridge High School Duct for 50-Ton Units

For your consideration, we are pleased to offer this proposal to provide the necessary labor, material(s), and equipment to furnish and install the mechanical work per the jobsite visit conducted on 6/17/19. Our price is contingent upon receipt of a standardized purchase agreement and this scope of work (inclusions, exclusions, and standard exclusions) contained herein.

Should you have any questions or concerns regarding the contents (inclusions, exclusions, and/or standard exclusions) within this scope of work, please do not hesitate to contact our office.

Quoted Price w/o Bond:	\$ 20,696.00
Add for Bond if Required:.....	(\$6.00 per \$1,000.00)

Submitted By,

Jeff Hammond
Estimator / Project Manager

State of Tennessee Contractors License;
ShoffnerKalthoff MES, Inc.
ID Number 00013837
License Limit: Unlimited
Classification: CMC
Expiration Date: 8/31/2019
CMC; CE; BC-16, 18, 28, 32;
S-Medical Gas; MU-A



Uncompromising Quality. Unwavering Commitment.

**COMFORT
SYSTEMS USA.**

P.O. Box 10048 Knoxville, TN 37939 Ph 865-523-1129 Fax 865-523-7250

We Have Included:

- Fabricate and install unlined galvanized rectangular duct and fittings for the supply and return air systems of the new RTU's 1&2 consisting of (4) flexible duct connections, (4) offset transitions, (4) short way 90-degree elbows, (2) broad way 90-degree elbows, (4) sections of rectangular duct, and (4) duct mate frames.
- Provide materials and labor as required to externally insulate the new ductwork with 2" thick fiberglass insulation and an outer weatherproof covering of "alumaguard".

We Do Not Have Included:

- Electrical work (i.e. conduit, wiring, switchgear, motor starters, disconnect switches, etc.)
- Fire protection piping or equipment
- Painting of piping, ductwork, equipment, hangers or supports
- We do not include any costs for mechanical engineering fees or drawings
- No costs have been included for BIM / Revit coordination drawings

Standard Exclusions Unless Specifically Included Above:

- All proposed pricing valid for (30) days
- Asbestos or lead paint or coating abatement and/or removal
- Dumpsters, associated fees, or removal of construction debris
- Any fire protection or fire alarm wiring associated or not with HVAC or plumbing systems
- Painting or coatings of pipe, equipment, duct, or hangers
- Overtime premium or prevailing-wage rates unless specifically included above
- Structural supports and/or framed openings
- No electrical wiring, conduits, disconnects switches, or line voltage controls
- Architectural louvers that are not shown on the mechanical drawings
- Temporary heating or air conditioning or use of HVAC equipment
- Temporary filters of filter replacement unless specifically included above
- Duct cleaning of new or existing ductwork
- Demolition of mechanical or plumbing systems unless specifically included above
- Extra work or changes to this scope will not be performed without prior written authorization and/or approval for all associated work
- Engineering and/or design fees
- All labor shall be performed during regular business hours Monday thru Friday unless specifically addressed above
- Bond unless specifically included above

Conditions: All labor and materials guaranteed for one year. All work shall be done in a professional, workman like manner according to standard practices. Any deviation from the above scope of work will be executed only after written approval is received. Terms of payment are net 30 days unless otherwise specified. Customer agrees to pay all collection costs, including attorney's fees, for overdue amounts plus reasonable interest. This document is the property of ShoffnerKalthoff Mechanical Electrical Service and the intended recipients only. If you have mistakenly received this proposal, please notify ShoffnerKalthoff Mechanical Electrical Service immediately at 865-523-1129 and please destroy this document.