

Audit and Risk Management Advisory Committee  
Jefferson County Public Schools  
February 10, 2022  
Stewart Auditorium

**ARMAC Members Present:** Chairperson James Rose, Co-Chairperson Rhonda Mitchell, Dr. Sarah Moyer, and Pedro Bryant

**Public Present:** None

**JCPS Staff Present:** Dr. Robert Moore, Dr. Tom Aberli, Amy Dennes, Cordelia Hardin, Kevin Brown, Mark Hebert, Jodell Renn, John LeMaster, Chalynn Comage, Sonya Miller and Shari Mattingly

**Board Members Present:** none

**Public Present:** none

Mr. Rose called the meeting of the Audit and Risk Management Advisory Committee (ARMAC) to order at 2:01 pm. A quorum was present.

**Approval of Minutes**

Mr. Rose requested a motion to accept the minutes of the November 3, 2021 meeting, which was made by Ms. Mitchell and seconded by Mr. Bryant. The minutes were approved by a unanimous voice vote.

**Future State Resourcing High-Poverty Schools – Dr. Robert Moore, Chief of Schools, Cordelia Hardin, Chief Financial Officer, Dr. Tom Aberli, Executive Administrator, Budget**

Dr. Moore began his presentation by introducing the Resourcing High-Poverty Schools team, noting that Dr. Tom Aberli has also become a part of the team. The FY23 draft budget was presented, with Ms. Hardin explained that although JCPS is still awaiting the ruling from the Supreme Court on if the 4% property tax increase can proceed, the ESSR III funding has allowed the district to move forward with this process. Mr. Rose asked about the current state of funding allocation, if there are schools that currently get additional funding. Funding described in the presentation is base level state funding, not federal funding. Mental health resources are an example of a need that may require some schools to receive additional funding. The current need is extremely high.

Future State priorities include facility improvements, resources to highest-need schools, racial equity initiatives and increased student instructional time. Allocation standards for 2022-2023 using tier-based staffing for middle and high schools were discussed. Tier-based staffing for elementary schools is still being finalized. The budget for the upcoming school year has been submitted and schools have received their budget allocations. The Board will have a work session in April to discuss the tentative budget, with a FY23 tentative budget being submitted May 24<sup>th</sup> for approval.

The 2023-2024 SMART plan goal is to have 100% of high-poverty schools be adequately funded and staffed based on key metrics. Dr. Aberli discussed student weighted staffing for middle and high schools with the goal being greater resource equity among schools, based on the JCPS needs index. The four tiers provide better teacher allocation and security monitoring. These can be adjusted however,

depending on each individual schools' needs.

Currently the teacher to student ratio is 28 to 1 in middle and high schools. All four tiers will be available to all schools and won't be restricted to just certain grade levels. Mr. Rose asked what impact just two teachers can make. Ms. Dennes gave an example of freshman students, that they tend to need additional support. It was also noted that at Waggener High, freshmen have a college credit course available to them, and the tier system would allow for an additional teacher for the course. Having additional teachers available throughout the day doesn't necessarily mean smaller sized classrooms, but they can provide additional support where needed. Another example would be Iroquois High, where additional ESL supports could be provided.

Dr. Moyer asked how the funding will be provided. Some will come from efficiencies, local property tax assessments that have risen, occupational taxes and of course the ESSR III funding. This is all general fund money. Mr. Rose asked about the property tax. Ms. Hardin explained that the Board approved a 4% tax increase last year, which is currently before the state supreme court, along with passing a resolution to determine how the money will be spent. If the court denies the tax increase, JCPS will still be able to implement the Future State plan. Dr. Aberli explained that there is also additional operational support beyond the 3.5% of base SEEK per pupil allocation.

Future State will have 100% of schools receiving specialized credentialing and training for all staff. Competitive compensation will be required to attract and retain teachers. Compensation is the largest part of the budget and JCTA has already negotiated a 1.5% increase for next year. Other benefits are also negotiated with the union, and it typically happens in May or by the end of June. Bus drivers, custodians, and clerical staff also have union representation at JCPS. Schools are aware that the additional funding will only be available for two years.

Ms. Hardin explained ESSR III funding and how schools apply for it, and the in-house tracking system that has been created to capture the spending. ESSR I funding was mostly used for NTI, to provide technology needed to give students the ability to learn remotely. ESSR II was used to prepare for the return to in-person learning. Technology, creation of learning centers, furniture, and salaries are just some of the areas where ESSR III funding will be used. Ms. Mitchell asked about the learning centers, if any of the three planned sites has been opened yet. None are currently opened, as the final document is being worked on. However, the first site is expected to open by mid-April. There are no plans currently to have the sites opened during summer months, when school is not in session.

One example of the current impact of the additional funding is at a school that had a need for athletic equipment. The school was able to purchase the equipment. Instructionally, it will take a year or two to measure the impact. However, without ESSR funding, JCPS could not have purchased the NTI necessary for students to learn remotely. The devices provided are given to students not just at the start of the school year, but as they may transfer into a school within the school year. If a student leaves one school and transfers to another, their current device will remain at their current school and they will receive a device from their new school. The District provides the devices, parents do not have to pay for them. Having these devices has also proven to be helpful when inclement weather is expected. A decision to have an NTI day, if the timing allows enough notification, means that students won't have to miss school and take a snow day. JCPS just needs to ensure they can have notification in time for students to take their devices home for an NTI day.

#### **Internal Audit Update – Jodell Renn, Director of Internal Audit**

Ms. Renn provided an update on current projects the team is working on, along with projects co-sourced with outside partners. There are upcoming GRC demonstrations planned which Ms. Renn as

asked a variety of individuals to participate in. Ms. Dennes added that the IA department has been transformed under Jodi's direction. By building strong relationships with other teams and providing them with insightful recommendations, Amy has noticed a change in how the department is viewed. It is seen as a valuable resource and co-partner, and an asset to the District.

For the upcoming QAR, Ms. Renn will be using a local chapter to ensure JCPS is following IIA standards. Mr. Rose suggested that a third party could provide benchmarking, however Ms. Renn will be meeting with peers in surrounding districts which will provide the benchmarking. A meeting is currently planned for April. The cost of a third party is also prohibitive.

### **New Business**

Mr. Rose asked for any other comments, recommendations for new members. Ms. Mitchell stated that she is pleased to see things moving forward, especially considering all the challenges that the District has experienced over the past two years.

As far the CAP, the state has released JCPS from their review. Of course, the state does continuous monitoring. However, as part of the Monday Cabinet meeting, a different department chief each week reviews the systems they have in place to ensure JCPS maintains its compliance.

Future State will be providing lots of new teachers, and Mr. Rose asked what is the probability that this will actually happen. There are shortages of teachers now and great need for them. JCPS has a program in place that works with aspiring teachers to help them complete their education and training and then begin their careers in the District. Some schools are looking at hiring retired teachers; flexibility is there for school spending.

Mr. Rose asked about the status of the strategic plan. Ms. Dennes says they are getting close to putting the Future State into the strategic plan, which is the Board's vision. Once this is complete, ARMAC members could provide their insight as the plan is executed.

### **Adjournment**

Dr. Moyer made a motion to adjourn the meeting; Ms. Mitchell seconded the motion. The meeting adjourned at 3:21 pm.