ENTHEOS ACADEMY BOARD MEETING MINUTES
Thursday, September 24, 2020 7:00pm

Via Zoom
https://us02web.zoom.us/j/83351785212?pwd=bWR2Z1BhWXNkWDhwTCltVm5WVngwQT09
Meeting ID: 833 5178 5212
Passcode: 76559
YouTube: https://youtu.be/1DCliItWHWY

OPENING
I. Roll Call
   a. Board Members Present: Xazmin Prows, Adrianne Olsen, Rod Eichelberger, Deb Ivie
   b. Board Members Excused: Corey Mecham
   c. Administrators and Staff also present: Annette Barney, Sue Talmadge, Brian Cates of Red Apple, Mat Edvik, Esther Blackwell, Jason Bennion, Dina Wecker, Brian McAllister
   d. Administrators Excused:
   e. Time: 7:00pm
II. Meeting opened by 7:00 Rod Eichelberger
III. Mission Statement by Adriane Olsen (7:01 pm)
IV. Approve minutes from 7/16/2020 (7:03 pm)
   a. Deb Ivie motions to approve minutes from 7/16/2020. Xazmin Prow seconds. Passes by unanimous vote 4-0.
V. Meet new staff by Esther Blackwell (7:05 pm)
   a. Annastasia Clarke, Eva Clements, Ryan Peterson, Zach Lambertson

PUBLIC COMMENT
I. Public Comment: (7:12 pm)
   a. NONE
II. Response to Public Comment: (7:12 pm)
   a. NONE

INFORMATIONAL ITEMS
I. Executive Director’s report by Esther Blackwell (7:14 pm)
   a. Report reviewed including current COVID situation. Number remain below threshold to change in school programs.
   b. Changes include better pick up and drop off to help distance learners and account for their activity at home, a Spanish speaking para to help with distance learners, new temporary EL school designer, chrome books from School Land Trust monies arrived.
   c. Enrollment statewide is down, but Entheos has lost few students.
   d. The new PBIS is synchronizing across campus, to replace Entheos PRIDE. Demo chart examples were given.
II. Magna Director’s report by Jason Bennion (7:27 pm)
   a. Student Led conferences will be virtual
   b. Discovery Celebrations and middle school adventures are taking place with student safety in place.
c. Enrollment is ok and our wait list is low. We have marketing plans for that.

d. Service Learning and PCO have moved forward

e. Staff recognition includes Daren Parker, Jeff Stirland, Jacki Holman, Sanna Smith

f. Work Plan reviewed
   i. Mastery of Knowledge and Skills displays iReady and Acadience Fall Diagnostics reading and math with year over year comparison were shown
      1. COVI hurt early learning of reading, but scores show that iReady helped bridge gaps with COVID shut down.
   ii. High quality work continues in training staff
   iii. Character
      1. Continuing the principal’s 200 club and work toward previously set goals of recognition.

g. Proposal of Funds
   i. We received funds from Salt Lake County and would like to put that money back into our lands landscaping playground equipment etc.
   ii. Display layout plan of items to purchase and install. Naming it “Gibson Outdoor Learning Center” for Jaren and Stephanie Gibson, founders.

III. Kearns Director’s report by Esther Blackwell (7:49 pm)

   a. Calendar events reviewed
   i. Adventure and discovery are happening and they

   b. Enrollment should reach 573 soon.

   c. Service Learning and Adventure is doing great and making things happen and having the year of service is going.

   d. PCO working to keep celebrating teachers as best they can while socially distanced.

   e. Staff spotlights included Ryan Peterson, Dalton Horscroft, Jenna Marshal,

   f. Work Plan
      i. Mastery of Knowledge and skill
         1. iReady and Acadience data reviewed. There are some good opportunities for growth, but concern about early reading scores.
      ii. High Quality Work
         1. Is similar in efforts with Magna and moving forward with training teachers.
      iii. Character
         1. Teachers and students are implementing recognition programs and language for character improvement.

IV. Budget and Finance Report, Brian Cates Reporting (8:11 pm)

   a. Brian shares the financial summary
      i. Audit is underway and gone smooth
      ii. SPED and National School Lunch Program funds had rollover from previous years and those expenses are being watched to utilize those funds fully as not to lose them in the future.

V. Bond Committee (8:15 pm)

   a. Application for financing has been submitted. The bond committee starts to meet weekly starting tomorrow.

DISCUSSION ITEMS

I. Maturation Curriculum by Xazmin Prows (8:16 pm)
a. Rod motions to table the maturation conversation to later. Deb seconds. Passes by 4-0.

II. Mission of Entheos Grant rubric review by Xamzin Prows (8:19 pm)
   a. Wording changes reviewed and affirmed.

III. Board Development by Deb Ivie (8:32 pm)
   a. Possible board members were reviewed and actions for individual board members to take were discussed.
   b. Rod asks that the school admin and the board address depth of skills issues as we could lose important individuals for weeks at a time with COVID and need redundancy in skills.

ACTION ITEMS
I. MOTION Updated PCO Manual (9:01 pm)
   a. Xamin Prows motions that we approve the updated PCO manual. Second: Adrienne Olsen passes by a 3-0 vote, rod Eichelberger abstains.

II. MOTION Resignation of Jaren Gibson (9:04 pm)
   a. Rod reads letter of resignation.
   b. Rod also reads Corey Mecham’s resignation letter.
   c. Rod Eichelberger motions that we accept the resignation of Jared Gibson and Corey Mecham and thank them for their service. Xazmin Prows seconds. Motions passes 4-0.

III. MOTION approve 3100 Fiscal Procedures (9:07 pm)
   a. Adriane Olsen motions to approve the Fiscal Procedures policy. Deb Ivie seconds. 3-0, Rod abstains. Attachment A

IV. MOTION 3103 Reporting Fraud (9:09 pm)
   a. Deb Ivie motions that we accept the reporting Fraud and Abuse policy. Xazmin Prows second. Passes by 3-0 vote, Rod Eichelberger abstains. Attachment B

V. MOTION 4104 Whistleblower Protections Policy (9:10 pm)
   a. Updated to include reporting to school board char if concern is executive director.
   b. Adriane Olsen motions to approve the Whistleblower Protection Policy. Deb Ivie seconds passes by 3-0 vote, Eod Eichelberger abstains. Attachment C

VI. MOTION an eminence designated LEA specific License for Melanie Louviere (9:11 pm)
   a. Deb Ivie motions that we approve an eminence designated LEA specific license for Melanie Louviere. Xazmin Prows seconds. Passes 3-0, Rod Eichelberger abstains.

VII. MOTION Resignation of Corey Mecham (9:17 pm)
   a. Skipped as addressed before.

VIII. No closed session held as items were not ready for discussion.

ADJOURN
I. Time: 9:19 pm

II. Motion: Xazmin motions to adjourn. Adriane seconds. Motion passes by 4-0 vote.
#3100 **FISCAL PROCEDURES**

**Purpose**
Entheos academy will adopt fiscal policies and procedures to safeguard assets, provide compliance with state and federal regulations, and to produce timely and accurate financial information. Entheos will create and have approved by its governing board an “Accounting Manual” that will outline in detail all financial policies and procedures of the school. The manual will include, but may not be limited to, the following items:

**Policy**

*Fiscal Policy*

**Fiscal**

I. Entheos will follow all relevant laws and regulations that govern Utah charter schools
II. Entheos will provide accurate and auditable records of all financial transactions. We will maintain all books, records, and accounts in conformity with Generally Accepted Accounting Principles (GAAP), which include Generally Accepted Governmental Auditing Standards.
III. Entheos will apply the State Office of Education guidelines for Budgeting, Accounting, and Auditing for Utah Schools.
IV. The Executive Director and Entheos School Board Governing Board of Entheos will be responsible for preparing and submitting all financial and school reports to the state. This will include, but is not limited to,
   A. the State Accountability Report,
   B. Financial Audit Report and
   C. the Financial and Enrollment Report as required by the State Office of Education
V. Entheos will retain an outside firm to provide monthly statements, accounts payable services, accounts receivable services, payroll, taxes, general accounting services and other services as needed.
VI. The Executive Director and Treasurer of the Entheos School Board Governing Board will prepare:
   A. an annual operating budget of revenues and expenses,
   B. a cash flow projection, and
   C. a capital budget.
VII. These budgets and projection will be reviewed and approved by the Entheos School Board Governing Board, and may be modified as necessary. The Board of Directors will have authority to approve and will record in its minutes:
   A. approval of the annual operating budgets,
   B. incurrence of debt or mortgages,
   C. investments and/or purchase or sale of property,
   D. opening or closing of checking or savings accounts,
   E. selection of a certified public accountant, and
   F. other financial activities associated with the charter school
VIII. Financial statements displaying budget vs. actual results will be prepared by the school’s accountant and reviewed by the Executive Director and Treasurer each month. An updated budget vs. actual will be presented to the Board at least quarterly.

IX. The Entheos School Board Governing Board will arrange for an independent certified public accounting firm to conduct an audit of Entheos Academy’s the Charter School’s financial statements annually.

Use of Funds

I. Any transactions requiring a cash payment or check in an amount that exceeds $5,000 will require two signatures, which must include the Chair of the Board.

II. All other expenditures shall be made by check requiring two signatures, which may include the Business Manager, Administrative Assistant, Director or Board Member. All purchases shall require a purchase order number. Pre-approved expenses may be reimbursed through an Expense Reimbursement form, which must include appropriate PO#'s.

III. The Entheos School Board Governing Board must approve all short-term and long-term debt.

IV. Any reasonable expenses may be reimbursed to employees or Board members within IRS guidelines and legal limits, if approved by the Entheos School Board Governing Board.

V. All lease agreements will be evidenced by a lease or sublease agreement approved by the Entheos School Board Governing Board signed by its Chair.

VI. Entheos reserves the right to reallocate funds from one line item to another if purchasing practices or conservation result in an expenditure different than the budgeted amount, to the extent allowed by law and the guidelines of the funding source.

Budget Policies and Procedures:

I. Entheos shall prepare a budget that shall run from July 1 to June 30.

II. Budgeted Revenues will include, but shall not be limited to,
   A. federal or state start-up funds,
   B. federal or state operating funds as approved by the legislature and
   C. other grants, donations, sponsorships or fundraising monies obtained by Entheos.
      1. Amounts that cannot be established for certain, such as some fundraisers, will not be included in the annual budget.

III. Budgeted Expenditures shall be categorized in the same chart of accounts as used by the Utah State Office of Education.
#3103 REPORTING FRAUD AND ABUSE

Purpose
The purpose is to set forth the School’s policy regarding reporting any fraud and abuse related to the procurement and use of the School’s public funds.
This policy applies to all School administration, licensed educators, staff, students, organizations and all individuals that believe they have witnessed a fraud or abuse related to the School’s public funds.

Policy
I. Employees that believe they have witnessed a fraud, abuse or illegal transaction involving the School’s public funds should report the conduct to:
   A. The School’s director; or
   B. The School’s board chair; or
   C. The Utah State Board of Education Internal Audit Department. The Internal Audit Department may be contacted as follows:
      1. Website: https://www.schools.utah.gov/internalaudit?mid=892&tid=3
      2. Email: audit@schools.utah.gov
      3. Dedicated Hotline: (801) 538-7813
      4. Mail: Utah Board of Education, Internal Audit Department Attention Debbie Davis, PO Box 144200, Salt Lake City, Utah 84114-4200
      5. In person: Internal Audit Department Offices, 250 East 500 South, Salt Lake City, Utah.
   D. The School’s fraud reporting hotline: fraudhotline@entheosacademy.org

II. Employees that report a fraud, abuse or illegal transaction shall have the protections provided in Utah Code 67-21-3.

III. The director of the School, or an individual or committee appointed by the School’s board if a conflict exists with the director, shall:
   A. Keep the identity of the employee(s) that report violations under this policy confidential.
   B. Investigate the alleged misconduct to determine if fraud, abuse or an illegal transaction did in fact occur and if so the extent of the misconduct.
   C. After the conclusion of the investigation, if it is found that fraud, abuse, or an illegal transaction did occur, the investigator(s) shall use his/her/their discretion in resolving the issue. Examples of possible outcomes may include, but are not limited to, the following:
      1. Additional training for minor issues; and/or
      2. Disciplinary action as set forth in the Employee handbook; and/or
      3. Loss of employment.
D. Keep a record of the report and document the subsequent investigation and conclusion of the investigation.

E. Keep the School’s board informed of reports, investigations and actions taken under this policy.

IV. The School Board shall decide whether to contact the Board of Education Internal Audit Department to conduct any further investigation.

REF: Utah State Board of Education Internal Audit Department, Utah Code 67-21-3
#4204 Whistleblower Protection

**Purpose**
This policy establishes the procedures at Entheos Academy intended to protect employees who express concerns to the Executive Director or designee, regarding occupational safety or health, or school financial matters.

**Policy**
I. Entheos Academy requires their employees and volunteers to practice honesty and integrity in their job duties and comply with all applicable laws and regulations. Entheos Academy encourages the appropriate reporting of improper governmental actions by any school personnel and will protect employees against retaliatory employment actions for reporting improper governmental actions when the reports are made in compliance with state regulations.

I. Complaints regarding unlawful employment practices or policies, including harassment or sexual harassment, discrimination, retaliation, improper wage practices, violations of ethical conduct, or any other unlawful conduct, should be promptly reported.

II. Whistleblower concerns include:
   A. The submission of concerns regarding improper governmental actions, including questionable accounting or auditing matters, by employees on a confidential and anonymous basis;
   B. The receipt, retention, and treatment of complaints received by Entheos Academy regarding accounting, internal controls, or auditing matters; and
   C. The protection of reporters from retaliatory actions.

III. Reporting Procedures for Whistleblowers:
   A. A written report shall be made directly to the Executive Director or designee.
      1. If the subject of the concern is the Executive Director, the employee shall make their report the School Board Chair.
   B. The Executive Director, or School Board Chair, shall notify the Governing Board.
   C. The Executive Director, School Board Chair, will notify the reporter and acknowledge receipt of the concern within ten (10) business days, if possible.
   D. The investigation, corrective action, and conclusion shall be documented in a written summary and preserved indefinitely.
   E. The Executive Director, or School Board have the authority to retain legal counsel, accountants, private investigators, or any resource deemed necessary to conduct a complete investigation of the concerns.

IV. Confidentiality:
   A. Reports of concerns and investigations pertaining thereto shall be kept confidential to the extent possible;
B. However, the reporter’s identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to assure accused individuals their legal rights to defend.

V. Retaliation Policy:
   A. This policy is intended to encourage and enable employees and volunteers to raise concerns within Entheos Academy for investigation and appropriate action.
   B. With this goal in mind, no employee or volunteer who, in good faith, reports a concern shall be subject to retaliation or adverse employment action.
      1. Any person who so retaliates will be subject to disciplinary action, including termination of employment.
   C. An individual who reports a concern who is not acting in good faith, does not have reasonable grounds for believing the information disclosed indicated an improper accounting or auditing practice, or who make unsubstantiated allegations that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, may be subject to disciplinary action, including termination of employment.