



Faith Academy Charter School

REGULAR SESSION

MONDAY, March 18, 2024



7:00 PM

LOCATION OF MEETING: [IN-PERSON] BOARD ROOM

School Mission: Faith Academy Charter School will prepare a diverse student body for college and career through Project Based Learning, life skills courses, and College and Technical Education pathways. Through this challenging and supportive learning environment, students address real-world problems to become successful citizens and community leaders in a rapidly changing world.

Agenda

Open Session

1. Meeting called to order
2. Reading of Mission Statement
3. Pledge of Allegiance
4. Announcements and Acknowledgements
5. Consent Agenda
 - a. Approval of March 18, 2024 Agenda
 - b. Approval of February 19, 2024 Board Meeting Minutes - Open Session:  FACS Board Minutes 2.19.24.pdf Closed Session:  FACS Board Closed Session Minutes 2.19.2024.pdf
6. Public Comment/Citizen Input - [Link to Full Policy](#)

Public comment is a time for the community to provide feedback to the Board of Directors. For in-person meetings attendees must sign up at the start of the meeting in order to give public



comment. Each community member is limited to 3 minutes of comment, with a total time allotted to public comment of up to 30 minutes. During remote meetings, attendees may add their public comments to the chat feature which will be sent directly to the Board of Directors. Board members will then share the comments with the meeting attendees for up to 10 minutes.

Public comment is also a time for the Board of Directors to listen to the feedback of the community. Board members can not respond to public comments during the meeting. However, the Board recognizes that each stakeholder is a vital part of our community and will take comments into consideration when making decisions, planning, providing feedback to administration, and completing committee work.

BOARD GUIDELINES DURING THE 30 MIN. PUBLIC COMMENT:

*The designated Board Moderator of comments will end a comment at 3 minutes, or recommend to the chair that they move on from public comment after 30 minutes of total comment.

*Board members are to listen and not respond or engage in conversation during the 30 minutes of the comments portion of the Board Meeting. They are only to thank the community for the feedback.

*During the meeting or committee follow up, board members can reference comments made by the community, if appropriate in board discussion about agenda items.

*New agenda items should not be added to the current meeting due to public comment. They should be added to board committee agendas or future board meeting agendas.

7. Administrative Report

a. [Admin Report](#)

8. CSP Report:



- a. [February Financial Report](#)
- b. [Audit Engagement Letter](#)
- 9. Discussion: Bring Your Own Device Policy
 - a. [2nd reading](#)
- 10. [Recommendation for Student Enrollment \(Lottery Openings\)](#)
- 11. [Internet Safety Policy Review/Adoption](#)
- 12. Committee Reports
 - a. Facilities Committee
 - i. High School Facilities Status Update
 - ii. USDA Status Update
 - b. Sports Committee
 - c. Finance Committee
 - d. Capital Campaign Committee
 - e. Personnel Committee
 - i. Set meeting for Board Candidate Interviews

Closed Session: Purpose of Closed Session Discussion Item #3: 143-318.11.

Closed sessions. (a) Permitted Purposes. - It is the policy of this State that closed sessions shall be held only when required to permit a public body to act in the public interest as permitted in this section. A public body may hold a closed session and exclude the public only when a closed session is required:

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The Board will give their best estimate of the time needed for Closed Session, but all timing will be approximate.



Personnel - New Hire Recommendations

Final Board Items

- Motions related to any items from closed session

Adjournment



Faith Academy Charter School Board Minutes

REGULAR SESSION

MONDAY, February 19, 2024

7:00 PM

LOCATION OF MEETING: [IN-PERSON] BOARD ROOM

School Mission: Faith Academy Charter School will prepare a diverse student body for college and career through Project Based Learning, life skills courses, and College and Technical Education pathways. Through this challenging and supportive learning environment, students address real-world problems to become successful citizens and community leaders in a rapidly changing world.

Members Present: George Wilhelm, Chairman, Gene Miller, Vice-Chairman, Tim Williams, Secretary, Liz Morrow, Treasurer, Janna Griggs, Chris Sease and Nick Lefko

Administration: Alison Moore, Head Administrator/Principle K-6, Chad Mitchell (via Google Meet) HS Principle 7-9, Alexandra Shadrui, Assistant Principal, and Amy Wise, Director of Testing and Accountability.

Charter Success Partners: Cory Draughon, CEO (via Google Meet), Tara Beaver, CSP Project Manager, Zach Donahue, CPA.

Agenda

Open Session

1. **Meeting called to order at 7:01pm-** George Wilhelm, Chairman
2. **Reading of Mission Statement** - George Wilhelm
3. **Pledge of Allegiance** - Tim Williams, Secretary
4. **Announcements and Acknowledgements** - Tim Williams recognized Chairman Wilhelm for his birthday. Also, presented the Board a proposal from Harrison Chandler, Eagle Scout Candidate. The proposal was for raising funds for 6 benches for the playground area. **Motion to Approve the Proposal:** Tim Williams
Seconded: Chris Sease
Discussion: Thanks expressed to Harrison
Motion Status: Approved Unanimously
5. **Consent Agenda**
 - a. **Approval of February 19, 2024 Agenda**
 - b. **Approval of January 22, 2024 Board Meeting Minutes -Open Session**
-(FACS Board Open Session Minutes 1.22.24.pdf)

**c. Approval of January 22, 2024 Board Meeting Minutes - Closed Session
- (FACS Board Closed Session Minutes 1.22.2024.pdf)**

Motion to Approve Consent Agenda with Corrections to Minutes:

Chris Sease

Seconded: Janna Griggs

Discussion: Corrections-Amy Wise name misspelled, Demeco changed to DEMCO, West Towne corrected to Town and heading under transportation corrected for 1 to 3 stops.

Motion Status: Approved with corrections unanimously.

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No Public Comments

7. Administrative Report

a. [Admin Report](#)

The Administratives Report is made a part of these minutes (Alison Moore & Chad Mitchell)

Highlights:

- PTO Officers elected. Working on Bylaws
- Met with DOT. New traffic pattern recommendation from Kelly Seitz for grades 6-9. New pattern will be implemented after signs are corrected.
- Lisa Pope, Catawba College Environmental Studies discuss possible grants Chairman Wilhelm and Mrs Shadroui walked the property with Ms. Pope. Possible CTE Pathway for students
- DPI 3 year audits have been underway. February 6th Monitoring visit went very well, with one issue. The records were in excellent condition, "near perfect". The issue concerns a payback possibility due to possible misuse of funds from Federal Programs Audit (Title I, Tile II and Title III). Waiting on the final letter for next steps. CSP added a new layer to our policy to ensure this doesn't happen going forward.
- Planning for instructional programming and staff needs for 24-25. There will be an increase in FTE positions due to adding the 10th grade and due to grade level increase, K-8, possible increases as well, ie. additional school counselor, enhancement teachers (elementary & MS levels), Administrative assistant at HS building.
- Meeting with RSS Superintendent, Kelly Withers and Ken Simeone for possible MOU for Day treatment program for FACS Students.
- Upcoming Events- Baseball, softball tryouts, Mr. Jon Kirk, band director speaking to rising 6-10th graders, Career Day 3-4, Spring Scene Selection Theater, Catawba Job Fair, 4th grade students preparing to take NAEP assessments, K-8 taking iReady diagnostics (MOY), K-3 completing mClass assessments for state (MOY).

8. CSP Report:

a. [January Financial Report](#)

The January Financial Report is made a part of these minutes.

Cory Draughon reported that we are still looking at a 4 to 500,000.00 surplus year end. He reported revenues and expenses are in line for the surplus' Cory introduced, new CSP employee, Cindy Hodgson.

9. Discussion: Bring Your Own Device Policy

a. [Sample Policy](#)

The Board reviewed the FIRST READING of - *Charter Bring Your Own Device (BYOD) Policy for grades 6-12*. The policy is to require each student in grades 6-12 to provide their personal device, with exception for families able to demonstrate financial hardship. Board member questions, additions, deletions, etc. should be directed to Mr. Mitchell.

10. [24-25 School Day Start/End Times](#)

a. Admin recommendation for:

- i. Elementary
- ii. Middle
- iii. High

Second reading of FACS Administration Proposal to Board of Directors- School Start/Dismissal Times.

Proposal: To adjust our School Start/Dismissal times so that our two buildings are not in conflict with each other with drop-offs and pick-ups. K-8 start and dismissal times will be set at 8:00am and 3:00pm. High School start and dismissal times will be set at 7:30am and 2:30pm.

Following discussion around switching start times for K-8 and High School and which would be best, ie. starting K-8 earlier or HS earlier. It was decided to accept the proposal from Administration.

Motion to Approval 24-25 School Day Start/End Times Proposal: Gene Miller

Seconded: Nick Lefko

Discussion: None further

Motion Status: Approved Unanimously

11. Federal Policies

a. [Review Time and Effort Policy](#) enhancements

The Board reviewed 3.006 - *Faith Academy Charter School Time & Effort/Personal Services Policy*. The policy has been enhanced to now include how funds are documented by employees.

b. [Current Federal Funds Policy \(for review\)](#)

The Board reviewed 4.005 - *Faith Academy Charter School Use of Federal Funds & Federal Fiscal Compliance Policy*.

This is a Federally recommended Policy and audit required. CSP will monitor our use of Federal Funds every 6 months based on this policy. The policy includes A)Fiscal Requirements under Title I, B)Federal Grant Allowable Expenditures, C)Time and Effort, D)Use of Federal Grant Funds for Procurement, E)Receiving and Inspecting Equipment, F)Maintenance of Inventory, Fixed Assets, Disposition of Equipment.

Motion to Approve 4.005 - Faith Academy Charter School Use of Federal Funds & Federal Fiscal Compliance Policy: Janna Griggs

Seconded: Liz Morrow

Discussion: None

Motion Status: Approved Unanimously

12.Recommendation for Student Enrollment (Lottery Openings)

Cory Draughon led discussion around the number of students FACS should enroll for 24-25. Several factors were considered, including Max number of students to benefit the school financially, maintaining 20 students per class, room at the new school and increase in car rider line. A “just in case” number of 940 was mentioned to give maximum financial support. Mrs. Moore advocated for a 20/1 student/teacher ratio since our charter states this. The goal of 900 students was determined.

Motion to give Administration the authority to accept the number of students determined appropriate to get to the goal of 900 students for 24-25: Janna Griggs

Seconded: Nick Lefko

Discussion: None further

Motion Status: Approved Unanimously

13.Committee Reports

a. Facilities Committee

i. High School Facilities Status Update

Closed Session

ii. USDA Status Update

Closed Session

iii. Signs

Tim Williams reported that a sign plan has been put together for the 420 N Main Street campus. Drew Harwood, Harwood signs has the plan. We should have the cost in two weeks. Tim reported that some current signs would need to be moved before a new traffic pattern in front of the school could be implemented.

b. Sports Committee

Liz Morrow reported that the basketball game held at A.L. Brownwell and the Winter Sports Banquet held at Faith Baptist Church were both great events. In Particular, Liz pointed out the video that Mr. Howard Torrence prepared as a “thank you” to Sharon Miller and Bobby Miller for their contributions to FACS sports program. George Wilhelm reported that he was still having problems with contacting the correct person or persons associated with the Junior Chamber of Commerce Association of NC pertaining to the parking lot at the JC Ballpark. He will continue working to find out what needs to be done so that FACS can use the property and the concession stand. George also reported problems with the soccer field. He has been in contact with Ramon for help.

c. Finance Committee

Nothing to report - Closed Session

d. Capital Campaign Committee

Tim Williams reported that we have collected \$404,181.77 for the capital campaign. A total of \$16,600.00 has been collected this month. Miller Davis is continuing to work on Videos for social media and spotlights. Sharon and Bobby Miller will be on campus soon for a photo shoot with students at the playground equipment that they donated. He reported that the Robertson Foundation Grant has been completed and submitted. The grant is for \$35,000 for the Library upfit.

Tim presented our FACS Volunteers Report for FACS Volunteer Coordinator, Gloria Wilhelm.

e. Personnel Committee

Closed Session

i. New Board Member Search

Several Names were submitted for consideration.

Closed Session: Purpose of Closed Session Discussion Item #3: 143-318.11.

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Facilities and Personnel

Motion to go to Closed Session at 8:41 pm: Gene Miller

Seconded: Chris Sease

Discussion: None

Motion Status: Approved Unanimously

Final Board Items

- **Motions related to any items from closed session**

Motion to accept the candidate for employment at FACS presented in Closed Session:
Janna Griggs

Seconded: Chris Sease

Discussion: None

Motion Status: Approved Unanimously

Adjournment

Motion to Adjourn at 9:20 pm: Janna Griggs

Seconded: Chris Sease

Discussion: None

Motion Status: Approved Unanimously

Respectfully submitted,

Tim Williams, Secretary

FACS Administrator Report

Director: Alison Moore & Chad Mitchell

Email: amoore@faithacademync.org, cmitchell@faithacademync.org

Date Range for Report: 2/20-3/18

Administrators Month in Review:

Preparing to implement the new recommended DOT traffic pattern. New pattern will go into effect on 3/18.

Compiling data needed for completion of grants for outdoor programs. Specifically the Trailblazers grant which will fund up to \$10,000 for an outdoor club at the high school level. Spaces and supplies purchased can also be used at the middle school level where appropriate.

Continuing with planning for instructional programming and staffing needs for 24-25. With addition of 10th grade, the number of FTE positions at HS increases. Depending on grade level enrollments at K-8, additional allotments will be needed. Working with CSP on budgeting with new positions. Students have returned HS course request sheets, and we are developing a master schedule based on those requests and budgeting requirements.

Group attended the Capturing Kids Hearts Flagship workshop. Will bring back information and strategies for potential school-wide implementation.

Career Week and Read Across America week both had fantastic participation throughout the school.

Spring sports are off to a great start. Participation numbers for baseball were particularly high. Beginning to discuss increased opportunities for HS & MS level athletics next year. As some of our programs mature, we are beginning to discuss steps to move our teams out of the “start-up” phase.

Band interest meetings have been very popular with our students. Students have been given the opportunity to try out various instruments, and parents have been given some very cost-effective options to acquire instruments for their students. Mr. Kirk is very enthusiastic for our program as he begins to make plans for our first year of offering band. This program also comes with cost. We are continuing to talk about how to fold band needs into our budget.

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Upcoming School/Community Events:

Date	Event	Board Member Support/Attendance Needed
3/18	24-25 Lottery	
3/21 and 3/22	Spring Scene Selections Theater	Link For Seating: http://tinyurl.com/4a59fzn3
3/15-3/19	Spring Break	
3/25	Booster Club Meeting	
4/18/24	Catawba College Job Fair	

Personnel:

Type	Number of Employees	Changes/Updates
Administration	6	
Office	2	
Teachers (Full Time)		
Teachers (Part Time)		
Maintenance/Transportation	5	

Finance:

Noteworthy Expenses (Upcoming payment, renewal, recommendations for continuation or termination)	Proposed Exp or Already Approved Exp?	Contract or Pay as you Go?
Library Furniture	Proposed Expense of \$75,000	Pay
HS Furniture	Getting quotes	

School Mission/Vision, Curriculum, Culture, and Climate:

***Related to our specific Charter**

Student Achievement:

Student Achievement:

- Students in K-8 taking iReady diagnostics (MOY), K-3 students completing mClass assessments for state (MOY)
- Students taking NC Check-ins



FAITH ACADEMY CHARTER SCHOOL Budget Analysis Report (Reconciled)

Fiscal Year: 2024 - February

Account	Budget	Period Activity	YTD Activity	Remaining Budget	% Used	EOY Projection	Notes
Revenues							
▶ Rev- State Revenue	5,822,954.06	646,459.00	3,998,459.00	1,824,495.06	68.67	5,853,671.21	
▶ Rev- Local Revenue	1,601,817.00	145,441.21	1,196,836.47	404,980.53	74.72	1,734,898.42	
▶ Rev- Federal Revenue	505,000.00	99,453.10	273,127.60	231,872.40	54.08	898,603.75	
▶ Other Grants	0.00	0.00	99,895.95	-99,895.95	***	99,895.95	
▶ Nutrition Revenue	140,000.00	14,349.17	96,259.06	43,740.94	68.76	140,000.00	
▶ Rev- Athletic Revenue	0.00	400.00	18,235.00	-18,235.00	***	18,235.00	
▶ Rev- Student Activities	18,000.00	6,740.00	26,401.01	-8,401.01	146.67	26,970.01	
Revenues	8,087,771.06	912,842.48	5,709,214.09	2,378,556.97	70.59	8,772,274.34	

Account	Budget	Period Activity	YTD Activity	Remaining Budget	% Used	EOY Projection	Notes
Expenses							
▶ Salaries and Bonuses	3,639,265.03	332,366.14	2,564,433.07	1,074,831.96	70.47	3,893,454.57	
▶ Benefits	672,256.11	67,712.46	472,037.01	200,219.10	70.22	671,337.09	
▶ Books and Supplies	153,500.00	6,302.35	344,186.47	-190,686.47	224.23	447,415.04	
▶ Technology	191,000.00	9,878.30	231,361.63	-40,361.63	121.13	288,601.94	
▶ Contracted Student Services	350,000.00	46,193.67	287,269.06	62,730.94	82.08	394,154.86	
▶ Staff Development	27,500.00	969.95	5,932.44	21,567.56	21.57	27,500.00	
▶ Administrative Services	704,400.00	62,044.99	509,197.98	195,202.02	72.29	762,429.09	
▶ Insurances	45,000.00	4,480.00	25,135.00	19,865.00	55.86	45,000.00	
▶ Rents and Debt Service	1,575,000.00	161,170.89	741,634.21	833,365.79	47.09	1,289,928.80	
▶ Facilities	133,500.00	13,863.67	143,491.17	-9,991.17	107.48	263,189.68	
▶ Utilities	115,000.00	26,973.43	82,297.69	32,702.31	71.56	127,116.94	
▶ School Activities	24,000.00	17,981.58	46,080.50	-22,080.50	192.00	50,226.46	
▶ Capital Purchases	135,000.00	0.00	52,367.88	82,632.12	38.79	100,000.00	
▶ Federal Grants	0.00	21,322.12	53,357.10	-53,357.10	***	53,357.10	
Expenses	7,765,421.14	771,259.55	5,558,781.21	2,206,639.93	71.58	8,413,711.57	
Surplus/(DEFICIT)	322,349.92	141,582.93	150,432.88	171,917.04	-0.99	358,562.77	



February 22, 2024

Board of Directors
Faith Academy
PO Box 182
Faith NC 28041

We are pleased to confirm our understanding of the services we are to provide **Faith Academy** for the year ended June 30, 2024. We will audit the financial statements of the governmental activities, the business-type activities (if applicable), each major fund and the aggregate remaining fund information (if applicable), including the related notes to the financial statements, which collectively comprise the basic financial statements, of **Faith Academy** as of and for the year ended June 30, 2024. 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 **Faith Academy's** 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 **Faith Academy's** 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: Management's Discussion and Analysis and budgetary comparison schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies **Faith Academy's** 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 will provide an opinion on it in relation to the financial statements as a whole: Schedule of expenditures of federal and state awards and the combining and individual fund statements.

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

supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award 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 or state 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 (1) that 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 School's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School'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 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 Controller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with 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 the board of directors of **Faith Academy**. 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 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 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 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 auditors 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 programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by 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 or state 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 Uniform Guidance.

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

Faith Academy's major programs. The purpose of these procedures will be to express an opinion on **Faith Academy's** compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of [Name of Government Unit] in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These non audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related note services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (a) designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) 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 in the financial statements, schedule of expenditures of federal 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 awards agreements). 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.

Management is also responsible for making all financial records and related information available to us and for accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation for the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information 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 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 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 controls, 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 Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes relations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit finding; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule prior audit finding and separate corrective action plan. The summary schedule of prior audit findings should be available for our review **October 15, 2024**.

You are responsible for identifying all federal and state 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 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 includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with Uniform Guidance; (2) that you believe the schedule of expenditures of federal and state awards, including its form and content, is fairly presented in accordance with 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that 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 may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We will provide copies of our reports to **Faith Academy**; 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 Rebekah Barr, CPA PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request in a timely manner to the Department of Public Instruction or its designee, a federal or state 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 Rebekah Barr, CPA 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. No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

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

We expect to begin our audit on approximately **July 1, 2024** and to issue our reports no later than **October 31, 2024**. Rebekah Barr, CPA 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 the audit services will be **\$7,100**. If the School would like us to prepare their annual 990 tax return, that will be an additional fee of **\$850**. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to **Faith Academy** 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,

Rebekah Barr, CPA PC

Rebekah Barr, CPA PC

RESPONSE:

This letter correctly sets forth the understanding of **Faith Academy**.

By: _____

Title: _____

Date: _____

Faith Academy Charter School Bring Your Own Device (BYOD) Policy (6-12)

Program Outline

Bring Your Own Device (BYOD) is a strategy for providing personal computing in business and education where the end user (employee, student), as opposed to the organization, provides, owns, and maintains his/her own device. It is typical in universities and colleges, and is very popular in K-12 education.

Starting in the 2024-25 school year, each student in grades 6-12 is required to provide his or her own device for personal use both at school and at home, with exceptions for families with demonstrated financial hardship.

Daily Expectations

Access to a computer is essential to learning at Faith Academy Charter School. The student's personal device is considered an essential school supply, just as pencils and paper traditionally have been. Students are required to be prepared at the start of each school day with their fully-charged and functional devices. This is considered a part of being prepared to learn. As with all technology at Faith Academy Charter School, students are required to follow the Student-Parent Handbook when using their personal devices.

Loaner Devices

Faith Academy Charter School will maintain a sufficient pool of short-term loaner devices for extenuating circumstances, such as a computer being out for repair. Loans will be day-long only. Students who need a loaner should check one out from building administration or the Technology Facilitator before the start of first period, and return it before returning home. The loaner devices do not go home with students unless no other option, such as a shared family computer, is available. If an issue with a student device occurs in the middle of the day, the student may check out a loaner immediately.

Consequences

Students who are unprepared with their devices will follow the following consequence schedule:

1st Instance: Verbal warning from teacher

2nd Instance: Verbal warning from teacher and parent contact

3rd Instance: Lunch detention and parent contact

4th Instance: Referral to Administration

5th Instance: Conference with student, parent(s), and building administration

Students whose computers are out for repair are exempt from this schedule.

Device Requirement

[The BYOD Student Computer Purchasing Guide document](#) details device requirements. The document is also available on the website under *About* → *Forms and Documents*. Requirements are minimal, and there are many very affordable options that meet them.

Cell Phones

Cell phones **do not** meet the device requirements and are not acceptable as a student computing device. **Furthermore, the use of 3G/4G hotspots on campus is prohibited.** Students must deactivate any hotspots while on campus, and must connect personal computing devices to Faith Academy Charter School's wireless network.

Statewide Testing

In addition to day-to-day schoolwork, students will use their personal devices for examinations, including End-of-Grade and End-of-Course tests, and North Carolina Check-In Assessments. As such, students will be required to install any testing software and make any configuration changes required by the examination platform(s) being used. Faith Academy Charter School staff will assist students in making these changes in advance of test days.

Financial Hardship

The BYOD program should not be a barrier to learning for any Faith Academy Charter School student. Families who are unable to financially provide a computer for their student(s) should contact the Lead Administrator.

2.014 FAITH ACADEMY CHARTER SCHOOL ACCEPTABLE USE OF INTERNET POLICY

Internet Acceptable Use Policy

Faith Academy Charter School provides students with Internet access to support education and research. Access to the Internet is a privilege subject to restrictions set by the Board of Directors. Violation of any provisions in the Acceptable Use Policy (AUP) may result in disciplinary action and/or cancellation of student access to the Faith Academy Charter School network. This policy applies to all Internet access on FACS property, including Internet access using mobile devices.

Access to Information

The Internet gives students access to sites all over the world. Faith Academy Charter School cannot completely control the information available to students. However, The Children's Internet Protection Act (CIPA) is a federal law enacted to address concerns about access to the Internet and other information. Under CIPA, schools must certify that they have certain Internet safety measures in place. These include measures to block or filter pictures that (a) are obscene, (b) contain child pornography, or (c) when computers with Internet access are used by minors, are harmful to minors. FACS monitors online activities of minors to address (a) access by minors to inappropriate matter on the Internet and World Wide Web, (b) the safety and security of minors when using electronic mail, chat rooms, and other forms of direct electronic communications, (c) unauthorized access, including so-called "hacking," and other unlawful activities by minors online, (d) unauthorized disclosure, use, and dissemination of personal information regarding minors, and (e) restricting minors' access to harmful materials. FACS certifies that it is in compliance with CIPA.

Faith Academy Charter School will monitor the online activities of students and use content filtering software to provide Internet monitoring and content filtering for all students, staff, and visitors on the FACS network. The filtering software is intended to allow valuable Internet content, while prohibiting access to obscene material, including pornographic and other content that is harmful to minors. Although it may be possible for a student to find inappropriate material, FACS feels the educational benefit provided by the Internet outweighs any possible disadvantages. Students are prohibited from using or accessing Internet sites containing pornographic, violent or other unacceptable content either at school or at home using school-owned computers/technology/electronic devices. Accessing, producing, posting, displaying or sending offensive messages, music or images, including images of exposed body parts is prohibited. Offensive material includes but is not limited to obscene, profane, lewd, vulgar, rude or sexually suggestive language or images. We encourage parents to talk with their students about sites and material which the parents believe are inappropriate. FACS cannot accept responsibility for enforcing specific parental restrictions that go beyond those imposed by the school. Furthermore, students who bring their own devices to campus are encouraged to take

reasonable precautions to ensure the security of those devices. This includes operating system updates and virus scanning.

Students who bring their own devices to campus are encouraged to take reasonable precautions to ensure the security of those devices. This includes operating system updates and virus scanning.

Acceptable Uses

All Internet use by students at Faith Academy Charter School must have an educational purpose and comply with student behavior guidelines. Acceptable uses for students include:

- Visiting websites or databases that pertain to classroom activities or lessons.
- Creating or maintaining school or individual web pages or conducting email communications, all under the direction of staff
- Using search engines to access information, websites, or pictures that pertain to classroom material or projects

Unacceptable Uses

The transmission of materials that violate state/federal law or FACS policy is strictly prohibited. Unacceptable uses include, but are not limited to:

- Taking any actions that may disrupt the FACS network; this includes knowingly introducing a virus and "hacking"
- Disclosing, using, or disseminating personal information about any minor on the Faith Academy Charter School network
- Accessing threatening or obscene materials
- Using language that threatens another individual
- Violating copyright laws and/or clickable licensing agreements
- Accessing personal email accounts or other forms of direct electronic communication including chat rooms for non-educational purposes
- Using the name and password of another user

Additionally, students may not use personal cellular connections to access the internet while on FACS campus. All student access to the internet must be via FACS's network.

Staff Responsibilities

It is the responsibility of FACS staff members who have direct contact with students to educate students on online safety and cyberbullying prevention. Education related to online safety and cyberbullying prevention may include in-class discusses and assignments, webinars, parent meetings, or online courses. FACS staff members are also responsible for supervising students during class time internet use.

Student Responsibilities

It is the responsibility of FACS students to abide by the school AUP and participate in online safety education offered by the school.

Safety and Ethical Use

Any internet user must take reasonable precautions to protect him or herself online. Students, staff, and visitors should use the guidelines listed in this section.

Email, forums, instant messaging, and other online messaging

Never share personal information online. This includes, but is not limited to: real full name, postal address, social security number, and passwords. Sharing the information of another individual, especially minors, is unethical, strictly forbidden by the AUP, and may be unlawful. In the case of students, the privacy of student educational data is protected by the Family Educational Rights and Privacy Act (FERPA). When in doubt, do not release student data and consult a school administrator for further advice.

Special care must be taken when sending mass emails. Email addresses themselves are private information, and improper mass emailing can result in inadvertent sharing of addresses. Improper mass emailing can also allow recipients to reply to the mass message and send their own messages to the entire group. This is preventable by using a blind carbon copy (Bcc) feature or a mass emailing service. It is the responsibility of all FACS staff and students to use Bcc or a mass emailing service and to protect private information and data when sending mass emails.

Unauthorized access / hacking and general unlawful activity

Gaining or attempting to gain unauthorized access to FACS resources, or using FACS resources to gain or attempt to gain unauthorized access to outside systems is unethical, unlawful, and forbidden by the AUP. This includes bypassing the internet filter without permission or purposefully gaining access to material that is harmful to minors. Assuming the online identity of another individual for any purpose is unethical and forbidden. Use of FACS resources for any unlawful purpose, including, but not limited to, copyright infringement, is unethical and forbidden by the AUP.

Academic integrity

Students are expected to follow all Board and school handbook policies regarding academic integrity when using technology.

Harassment and Cyberbullying

Cyber bullying may involve any of these behaviors:

1. Accessing, producing, posting, sending, or displaying material that is offensive in nature on the internet
2. Harassing, insulting, or attacking others on the internet
3. Posting personal or private information about other individuals on the internet
4. Posting information on the internet that could disrupt the school environment, cause damage, or endanger students or staff.
5. Concealing one's identity in any way, including the use of anonymization tools or another individual's credentials/online identity, to participate in any of the behaviors listed above.

The Lead Administrator will determine whether or not specific incidents of cyberbullying have impacted the school's climate or the welfare of its students and appropriate consequences will be issued. Schools are not responsible for electronic communication that originates off-campus.