

Board Training

Basic Overview of the Audit Committee

Outline

- Requirement
- Purpose
- Members
- Website
- Next Steps
- Homework

Required by Law

- One committee that every LEA governing board must have, regardless of LEA size, is an audit committee; this is required by law (53G-7-402).

Purpose

- The purpose of the audit committee is to **provide oversight** of:
 - The audit processes
 - The internal control system
 - The risk process
 - Compliance with laws and regulations
 - And other similar activities

Members

- If the board has ≥ 7 members: 3 board members on audit committee
- If the board has ≤ 6 members: 2 board members on audit committee
 - 53G-7-401(1) states there should not be a quorum of board members in attendance
 - Otherwise, would have to follow Open and Public Meetings Act (Utah Code 52-4)
- Can add community members to serve:
 - Strong consideration to audit, finance, accounting, legal, and/or compliance backgrounds
 - No limit on the number of community members, but should be \leq board members
- Administrators or employees can **not** be committee members

Chair

- Committee chair is selected in accordance with board bylaws
- Committee chair **must** be a board member
- Length of chair term follows board member terms per the board bylaws
- Responsibilities include:
 - Ensure effective facilitation of committee meetings
 - Serve as a contact for audit committee communications with auditors and other entities

Website

- R277-113-4(3) requires the LEA governing board to maintain on its website the names of the board members on the audit committee
- The audit committee chair must clearly be labeled
- Committee community members are not required to be listed on the website, but are recommended to be listed

Website

- If the LEA is required to have an internal audit program, in accordance with Utah law (53G-7-402), the name and contact information of the internal audit director, as well as the LEAs annual Internal Audit Plan must also be on the website
- The website should be updated when any of the information required to be on the website changes to ensure transparency and accountability

Next Steps

- Select other board members to serve on the committee
- Determine if community members will serve on the committee
- Update website
- Start holding meetings
 - Twice annually
 - Additional meetings as needed

Board Homework

- R277-113 LEA Fiscal and Auditing Policies mandate mandatory training requirements for LEA Boards related to audit committees and internal audits.
- Training Materials are available on the Utah State Board of Education (USBE) Internal Audit website.
- Utah Code and Board Rule mandate that three training modules are required:
 - **Module 1:** LEA Board Member Training
 - **Module 2:** LEA Audit Committee Member Training
 - **Module 3:** LEA Audit Committee Member in an LEA with > 10,000 Students Enrolled Training

Vista School

Profit & Loss Budget Overview

July through August 2022

	Jul - Aug 22	Less Const	Budget
Ordinary Income/Expense			
Income			
1000 · Local Revenue	133,324.23	133,324.23	689,472.47
3000 · State Revenue	1,257,769.92	1,257,769.92	9,903,526.35
4000 · Federal Revenue	167.70	167.70	999,341.19
Total Income	1,391,261.85	1,391,261.85	11,592,340.01
Gross Profit	1,391,261.85	1,391,261.85	11,592,340.01
Expense			
10 · INSTRUCTION*	952,667.32	952,667.32	5,786,079.78
21 · STUDENT SUPPORT SERVICES	86,106.19	86,106.19	523,256.20
22 · SUPPORT SERV. INSTR. STAFF	4,180.85	4,180.85	169,549.96
23 · SUPPORT SERVICES-BOARD	0.00	0.00	1,000.00
24 · SUPPORT SERV. ADMINISTRATION	82,811.53	82,811.53	847,479.80
25 · SUPPORT SERV. CENTRAL	62,366.59	62,366.59	558,790.64
26 · SUPPORT SERV. OPER. & MAINT.	64,981.29	64,981.29	546,541.89
27 · STUDENT TRANSPORTATION	5,458.84	5,458.84	131,802.19
31 · FOOD SERVICES LUNCH	34,011.99	34,011.99	367,955.91
33 · After School Program	11,861.27	11,861.27	63,469.08
45 · BLDG AQUISITION & CONSTRUCTION	795,398.10	18,523.90	5,813,341.46
51 · Debt Service	12,048,437.50	9,140.00	1,758,042.50
Total Expense	14,148,281.47	1,332,109.77	16,567,309.41
Net Ordinary Income	-12,757,019.62	59,152.08	-4,974,969.40
Net Income	-12,757,019.62	59,152.08	-4,974,969.40

***10 · INSTRUCTION**

-Classroom Supplies	26,813.71
-Curriculum	52,418.22
-Technology	174,245.67
Beg Year Expenses	253,477.60

Vista School

Profit & Loss Budget Overview

July through August 2022

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense		
Income		
1000 · Local Revenue	-556,148.24	19.34%
3000 · State Revenue	-8,645,756.43	12.7%
4000 · Federal Revenue	-999,173.49	0.02%
Total Income	<u>-10,201,078.16</u>	<u>12.0%</u>
Gross Profit	<u>-10,201,078.16</u>	<u>12.0%</u>
Expense		
10 · INSTRUCTION*	-4,833,412.46	16.47%
21 · STUDENT SUPPORT SERVICES	-437,150.01	16.46%
22 · SUPPORT SERV. INSTR. STAFF	-165,369.11	2.47%
23 · SUPPORT SERVICES-BOARD	-1,000.00	0.0%
24 · SUPPORT SERV. ADMINISTRATION	-764,668.27	9.77%
25 · SUPPORT SERV. CENTRAL	-496,424.05	11.16%
26 · SUPPORT SERV. OPER. & MAINT.	-481,560.60	11.89%
27 · STUDENT TRANSPORTATION	-126,343.35	4.14%
31 · FOOD SERVICES LUNCH	-333,943.92	9.24%
33 · After School Program	-51,607.81	18.69%
45 · BLDG AQUISITION & CONSTRUCTION	-5,017,943.36	13.68%
51 · Debt Service	10,290,395.00	685.33%
Total Expense	<u>-2,419,027.94</u>	<u>85.4%</u>
Net Ordinary Income	<u>-7,782,050.22</u>	<u>256.42%</u>
Net Income	<u><u>-7,782,050.22</u></u>	<u><u>256.42%</u></u>

***10 · INSTRUCTION**

-Classroom Supplies

-Curriculum

-Technology

Beg Year Expenses

College and Career Readiness Policy

Definitions

“Plan for College and Career Readiness”: A “plan for college and career readiness” means a plan developed by a student and the student’s parent or legal guardian in consultation with school counselors, teachers, and administrators that:

1. is initiated at the beginning of grade 7;
2. identifies a student’s skills and objectives;
3. maps out a strategy to guide a student’s course selection; and
4. links a student to post-secondary options

Policy

1. Each student shall have a personalized plan for college and career readiness (CCR Plan):
 - Each student shall complete four year plans at the beginning of the 8th grade;
 - Parents shall sign the plan; and
 - Schools shall maintain the plans.
2. CCR plans shall include the following student conferences:
 - In 7th and 8th grade a student shall have at a minimum one individual and one group conference during the two years;
 - In 9th and 10th grades a student shall have at a minimum one individual and one group conference during the two years;
 - In 11th and 12th grades shall have at a minimum one individual and one group conference during the two years; and
 - Other meetings as needed.
3. Time spent during the school day developing or conferencing regarding a CCR shall be considered part of the instructional time.

School Board Approved:

Emergency Preparedness and Response Policy

REFERENCES

- Utah State Law R277-400
- Utah State Fire Code 15A Chapter 5 Section 202
- I Love You Guys Foundation (<http://iloveuguy.org>)
 - Provides free materials including printable posters, graphics, and procedures that should be followed when faced with an emergency situation
 - Multi-colored flipcharts provided in all classrooms as a reference and at <https://www.vistautah.com/about-us/policies/>

POLICY

Vista School is required to prepare a standard emergency plan. In accordance with state and federal law, this plan regulates the operation of schools during an emergency occurring within the school. Compliance with this plan will aid the school in protecting and caring for students, staff, and patrons, before, during, and immediately after a threatened or actual emergency or disaster. Relevant information from this plan must be shared in a standardized format with parents and school community councils because effective emergency preparedness planning and response requires the coordination, cooperation, and participation of not only school and support personnel, but also students, parents, guardians, community organizations, and individuals. The school shall establish close working relationships with various entities that are responsible for directing and coordinating emergency services in order to ensure proper collaboration and support in the event of an emergency.

The purpose of this policy is to promote the safety and welfare of students and staff, protect school facilities, and ensure school cooperation with public safety entities.

I. PROCEDURES

Definitions

- A. “Emergency Preparedness Plan” is developed by the School Safety Committee to prepare and protect students and staff in the event of school violence emergencies.
- B. “School Safety Committee” is a committee that convenes regularly to certify that the Emergency Preparedness Plan is being practiced, presented to and reviewed by Vista School. The Committee also reviews and makes recommendations regarding emergency preparedness and security needs at the school.
- C. “Fire (Evacuation)” is called to move students and staff from one location to another.

- D. “Lockdown” is called when there is a threat or hazard inside of the building.
- E. “Lockout” is called when there is a threat or hazard outside of the building.
- F. “Reunification” includes preparing procedures and standards for how to reunite students with parents in an orderly manner when school is released at an irregular time due to an emergency, lockdown, and/or lockout. Reunifications are generally conducted in conjunction with Lockdowns or Lockouts.
- G. “Shelter in Place” is called when the need for personal protection is necessary. Examples of relevant hazards may include but are not limited to earthquakes, hazardous materials, and other natural disasters.

Standard Emergency Plan

- A. Vista School will appoint a committee to review and develop or modify the standard emergency plan to be used by the school.
 - i. The committee will consist of appropriate school and community representatives, including school administrators, teachers, parents, community and municipal governmental officers, and fire and law enforcement personnel.
 - ii. The committee will review the standard emergency plan at least once every three years to ensure compliance with state law.
- B. The standard emergency plan shall:
 - i. establish a uniform response format that is the same as schools in this area;
 - ii. outline the procedures to be followed by Vista School during emergencies;
 - iii. provide guidelines to assist Vista School in identifying and incorporating specific school information into the standard emergency plan;
 - iv. contain measures which assure that students receive reasonably adequate educational services and supervision during school hours during an emergency, and appropriate education services in an extended emergency situation;
 - v. outline evacuation procedures that include reasonable care and supervision of students until that responsibility has been assumed by another responsible party;
 - vi. address access to the school building during an emergency by specific groups including, students, community members, lessees, invitees, and others;
 - vii. identify resources and materials available for emergency training for all employees;
 - viii. establish a means of updating the plan as needed;
 - ix. provide general emergency resource and reference information, phone numbers, and other contact information specific for the school;
 - x. outline procedures to notify students, to the extent practicable, who are off campus at the time of the emergency;
 - xi. contain measures which assure that students receive emergency preparedness training;

- xii. contain procedures for assessing and providing school facilities, equipment, and personnel to meet public emergency needs;
- xiii. delineate communication channels and lines of authority within the school, city, county, and state; and
- xiv. address procedures for recording school funds expended for emergencies, for assessing and repairing damage, and for seeking reimbursement for emergency expenditures.

C. At the beginning of each school year, Vista School shall notify its parents and staff of the relevant sections of its emergency plan.

II. Emergency Preparedness Training and Emergency Response Review and Coordination

A. Vista School shall provide students with age appropriate training in rescue techniques, first aid, safety measures appropriate for specific emergencies, and other emergency skills.

B. By October 1 of each year, Vista School shall provide all employees with training on employees' roles, responsibilities, and priorities in the standard emergency plan.

C. Vista School shall designate an Emergency Preparedness/Emergency Response week that will occur prior to April 30 of each school year. Community, student, and teacher awareness and training may be offered during the week.

D. Vista School must review existing security measures and procedures within the school and make adjustments as needed, adjustments are subject to available funding.

III. Drills and Reporting

Schools shall conduct emergency and fire drills in accordance with state law.

Emergency drills are drills that may be performed at Vista School include but are not limited to the following:

- Fire
- Lockdown for violence
- Lockout
- Shelter in place
- Family reunification
- Bomb threat
- Civil Disturbance
- Flood
- Hazardous Material spill

- Utility failure
 - Severe weather
 - Shelter and mass care
- a. Other drills that may be appropriate for the school's location
- b. Vista School will periodically perform drills during non-instructional time such as during lunch, between classes, etc.
- c. Frequency
- i. Vista School shall conduct fire drills every other month starting in August.
 - ii. The first fire drill must be held in the first 10 days of the school year.
 - iii. Vista School shall perform another type of safety drill on the months that fire drills are not conducted.
 - iv. Vista School will complete 10 safety drills total (one each month) throughout the course of the school year.
- d. Execution
- i. During all safety drills, attendance should be taken at the beginning of class, and again after the drill has concluded.
 - ii. Drills should occasionally be conducted before or after school, during lunchtime or between classes.
 - iii. Fire (Evacuation)
 - i. Fire drills shall include the complete evacuation of all persons from the school building or the portion of the building used for educational purposes (R277-4006D(1)).
 - ii. Students are not to bring personal items like backpacks during an evacuation. Personal items must be left behind.
- e. Reasonable Delay
- i. When a fire alarm sounds, students should stand and stage themselves to evacuate the building in an orderly manner. It is appropriate for staff members to briefly delay evacuation to verify that the alarm was not pulled in order to draw staff and students out of the safety of their classrooms.
 - ii. Unless a staff member has reason to believe that the alarm was pulled to draw staff and students from the safety of their classrooms, facilities must always be evacuated when a fire alarm sounds.
 - iii. Fire alarms are for use during fire drills and fire emergencies. They should not be utilized for non-fire emergencies.
- f. Lockdown
- i. The following announcement should be made over the PA system: "Lockdown! Locks, lights, out of sight"
 - ii. Classroom doors must be locked, lights must be turned off, and windows should be covered.
 - iii. Hallway doors (not to be confused with classroom doors) should latch, but not lock so as to allow law enforcement the ability to access all parts of the building.

- iv. Students and staff are gathered to an interior wall out of sight.
- v. Staff and students must remain quiet.
- vi. Unless otherwise instructed, bells, alarms, PA announcements and knocking on classroom doors should be ignored.
- vii. Schools are strongly encouraged to partner with law enforcement when conducting lockdown drills.
- viii. No one should be allowed in or out of the classroom until a uniformed policeman or school administrator opens the door.

g. Lockout

- i. The following announcement should be made over the PA system: “Lockout! Secure the perimeter.”
- ii. Students must be moved inside of the building.
- iii. All exterior doors must be locked, and access into or out of the school must be restricted.
- iv. Continue with normal activities as much as the situation allows, but no one should be permitted to leave the building’s interior until the lockout has been lifted.

h. Reunification

- i. Establish a Parent Check-In Location.
- ii. Deliver the students to the student staging area, beyond the field of vision of parents/guardians. “Greeters” direct parents/guardians to the Parent check-In location, and help them understand the process.
- iii. Parents/guardians complete Reunification Cards.
- iv. Procedure allows parents/guardians to self-sort during check in, streamlining the process.
- v. Runner recovers student from the student staging area and reunites student and parent at the reunification area.
- vi. Additional information, including reunification written material, are available at <http://iloveguys.org>

i. Shelter in Place

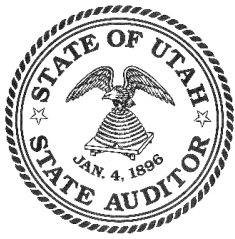
- i. The following announcement should be made over the PA system: “Shelter for --(type) and (method)”

j. Earthquake/Severe Weather

- i. The following announcement should be made over the PA system; “Shelter for earthquake! Drop, cover, and hold.
- ii. Staff and students should drop to the ground and cover under a desk or table until the earthquake is over.
- iii. Shelter drills are not limited to earthquake preparedness. These drills may also be used to practice emergency preparedness skills for most natural disasters.

IV. Reporting

- i. Vista School must keep track of all fire and other emergency drills that have been conducted.
 - 1. Completion of school safety drills are printed and a copy of the Safety Drills can be found with the Principal.
- ii. By June 15 of each year, Vista School will have copies of their Emergency Preparedness Certification form accessible.
- iii. By July of each year, Vista School will certify to appropriate governmental entities, including the Utah State Board of Education, that the school has presented their emergency plans to teachers, staff, and students, and their plans have been practiced at the school level and have been made available to parents, local law enforcement, and public safety representatives.



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 335 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: Vista School

*Completed for Fiscal Year Ending: 2022 *Completion Date: 7-01-2022

*CAO Name: Chris Barnum *CFO Name: Troy Bradshaw

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			✓
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.


Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

As presented in Brian Carpenters Heavy Lifting
Training

Governance Committee

Purpose: The purpose of the governance committee is to assist the board, its officers and members and committees in optimizing performance

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- ▶ Solicit interest in serving on the board among prospective members. Evaluate board weaknesses and seek out individuals that have expertise in those areas.
 - ▶ See to it that applications, background checks, and any other required information is processed in a timely manner for new board members.
 - ▶ Orient new board members—preferably prior to joining, but no later than 60 days after appointment/election.
 - ▶ Counsel board members that may be conducting themselves in violation of board policies and other agreements.


- ▶ See to it that all board members annually sign (1) Code of Conduct (2) Ethics Agreement and (3) Conflict of Interest Disclosure Statement
- ▶ Arrange and/or conduct ongoing board development training and assessments.
 - ▶ Oversee monthly board trainings
 - ▶ Reviews open and public meetings act once yearly
 - ▶ Assess board performance through evaluations
 - ▶ Sample evaluations can be found at utahcharters.org



UTAH ASSOCIATION OF
PUBLIC CHARTER SCHOOLS

Is your Governing Board Effective?

	Yes	No	Don't Know
1. I know the key charter promises we have made to our authorizer and our community.			
2. I know how we measure these charter promises.			
We have a job description that details the roles and responsibilities of the full board.			
We have individual performance expectations for trustees that are written down and hold each board member accountable to these.			
Our board is large enough to have several active, well-functioning committees, who dive into substantive strategic issues and bring information back to the full board for further discussion and decision-making.			
Our board consistently demonstrates a clear understanding of the difference between governance and management.			
There is a clear expectation that our Executive Director takes an active role in shaping and has responsibility for creating effective governance.			
We have a strong partnership with our Executive Director that is built on mutual trust and respect.			
We have an effective process for evaluating, communicating with and supporting our Executive Director.			
Our board meetings are always well attended.			
We have a system in place to deal with chronic non-attending and underperforming board members.			
We review financials monthly and every board member has a firm grasp on the school's financial health.			
The majority of our board meeting time is focuses on strategic issues rather than reporting on past events.			

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- ▶ Maintain the board's strategic oversight calendar (this is a calendar of recurring matters requiring board attention or action such as policies, elections, director evaluation, surveys, etc.)
 - ▶ Review bylaws for both accuracy and adherence at least once yearly.
 - ▶ Accuracy means that the bylaws say what they should, and adherence means comparing the boards performance against bylaw requirements

*Governance Committee can meet and report to the board as needed but they should report that the committee did not meet in the months when this is the case.

Next Steps:

- ▶ Select a chair for the Governance Committee
- ▶ Select members to serve on the Governance Committee
- ▶ Schedule first meeting
 - ▶ Submit Code of Conduct, Code of Ethics and Disclosure of Interest Policies to be reviewed and adopted by the board
 - ▶ Work on creating a strategic oversight calendar
 - ▶ Orient board member for seat 3, if one is appointed

Local School Wellness Policy

1. Purpose

Vista School is committed to providing a school environment which promotes student health, well-being, and ability to learn through fostering the lifelong habits of healthy eating and physical activity.

2. Policy

2.1 To the maximum extent practicable, Vista School will participate in available federal school meal programs and subprograms, which are appropriated under the United States Department of Agriculture (USDA) and administered by Food and Nutrition Services (FNS).

2.1.1. Annual training for food and nutrition services staff will be provided in accordance with USDA Professional Standards and Federal Rules and Regulations.

2.1.2. All students in grades K-9 will have educational opportunities which support, and encourage nutritional education and physical activity on a regular basis.

2.1.2.1. Vista School will follow applicable State rules and requirements outlining professional development and licensing requirements for physical education instruction.

2.1.2.2. All staff shall be encouraged to model healthy eating and physical activity behaviors.

2.1.3. Vista School will provide transparency for the public and maintain integrity by having specific goals for nutrition education, physical activity, and other school-based activities that promote student wellness.

2.1.4. Foods and beverages sold on the school campus during the school day must be consistent with the nutrition standards as per USDA Smart Snacks in School and Standards for Selling Foods Outside of the Reimbursable Meal in Schools (R277-719).

2.2. Definitions:

2.2.1. "Competitive Foods" means all food and beverages, other than meals reimbursed under programs authorized by federal child nutrition laws, available for sale to students on the school campus during the school day.

2.2.2. "School campus" means all areas of the property under the jurisdiction of the school that are accessible to students during the school day.

3. Procedure

3.1. Federal Meal Programs: Include the School Breakfast Program (SBP) and the National School Lunch Program (NSLP). Both programs must comply with standards which are intended to limit the risk of chronic diseases. Schools should encourage all students to have breakfast and lunch, either at home or at school.

3.1.1. The standards for the SBP and NSLP include regulations for meal patterns, nutrient levels, calorie requirements and dietary specifications for calories, sodium, and saturated fat. Regulations are established into the following groups: two preschool age/grade groups (ages 1-2 years and 3-5 years), and three age/grade groups for K-12 students (grades K-5, 6-8, and 9- 12).

3.1.1.1 Vista School shall share with parents and students information about the nutritional content of meals offered by the school. Vista School will notify parents and students of the availability of the School Breakfast Program (SBP).

3.1.1.2. Schools are required to make reasonable modifications and accommodations to meals and snacks for students with disabilities who have dietary restrictions. Modifications must meet meal pattern requirements for Federal Meal Programs to be reimbursable.

3.1.1.4. Breakfast in the classroom may be counted as instructional time (R277-419).

3.1.1.5. Vista School will, to the extent possible, arrange bus schedules and utilize methods to serve school breakfasts that encourage participation.

3.2. Food Choices: Vista School should engage students and parents through taste-tests of new entrees and surveys in selecting foods sold through the school meal programs, in order to identify new and healthy food choices. Whenever possible, Vista School is encouraged to source fresh fruits and vegetables from local (regional) farmers.

3.3. Environment: Qualified child nutrition professionals will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students, and will provide clean, safe, and pleasant settings, as well as an adequate time for students to eat.

3.3.1. In order to maintain the cleanliness and the desired appearance of Vista School facilities, it is necessary to limit drinks and food to only designated areas, such as the cafeteria. (Exceptions as per 3.6.2. and those in accordance with a student's Individual Education Plan (IEP), 504 Plan and/or Health Care Plan are allowed.)

3.3.2. Meal Times and Scheduling Schools: Meal time is recognized as an integral part of the school day that allows students to enjoy eating as well as to socialize. Lunch should be scheduled between 10:00 a.m. and 1:00 p.m.

3.3.2.1. Elementary students shall be offered at least 10 minutes to eat after sitting down for breakfast and 20 minutes after sitting down for lunch. Secondary schools will provide an adequate mealtime.

3.3.3. Drinking water and hand-washing facilities shall be conveniently available for students at all times. Students will be encouraged to wash hands prior to meals.

3.4. Free and Reduced-priced Meals: Schools will make every effort to protect student privacy, eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.

3.4.1. Students with unpaid balances will be given a nutritious meal.

3.4.2. Summer Meal Programs will be advertised in the community and available from year-to-year based on the needs of the community and individual school participation. Summer meals must be consumed on site (unless in special circumstances when a federal waiver is granted).

3.5. Nutritional Education: The Utah Core Standards for Health Education grades K-12 serve as a comprehensive sequential curriculum for teaching students the skills necessary to make educated nutritional decisions. These standards may also be integrated into other subject areas.

3.5.1. Participatory interactive programs through the USDA and Health and Human Services (HHS), including Choose MyPlate, Team Nutrition, and The Dietary Guidelines for Americans are encouraged.

3.6. Smart Snacks/Foods and Beverages Sold on Campus Outside of the Reimbursable School Meal Programs: Federal USDA Smart Snacks nutritional standards apply to the sale of all competitive foods sold on campus during the school day. This includes food items available via: school meals, à la carte, vending machines (owner is responsible for ensuring compliance), and school stores.

3.6.1. Fundraisers and Marketing must also follow the guidelines as per the Healthy, Hunger-Free Kids Act of 2010 Smart Snack Rule in all applicable settings during the school day, (three fundraisers per school year may be exempt from the rule). Only foods and beverages consistent with the criteria may be displayed or promoted.

3.6.2. Celebrations: Foods and beverages are allowed during classroom celebrations, parties, and special events or as incentives for academic achievement or positive classroom behavior. These items are not sold to students, but rather are offered by teachers or parents.

3.6.2.1. Vista School and parents are encouraged to work together to be role models and ensure that such snacks/treats support good health and comply with food safety standards. Vista School only allows items which are store purchased. Caution must be given to any item containing peanuts or peanut byproducts.

3.6.3. Withholding food or beverages as a punishment is not allowed. (Comprehensive Framework for Addressing the School Nutrition Environment and Services; CDC Feb. 2019)

3.7. Physical Activity Opportunities and Physical Education: Physical education is based on the Utah Core Standards for PE grades K-12. This evidence-based curriculum includes instruction that is sequential and goal oriented to address stress, physical fitness, encourage lifelong healthy habits, and active lifestyles Utah Core Standards for Physical Education K-12. These standards may also be integrated into other subject areas as well as other settings.

3.7.1. Vista School provides an equal opportunity for all students to participate in PE classes and discourages substitutions or exemptions from PE, except for those that may be related to a disability and/or medical need.

3.7.2. Physical activity shall not be used as a punishment (i.e.: running laps, push-ups, withholding recess, etc.).

3.7.3. Daily Recess: All elementary school students will have at least 15 minutes per day, which does not include scheduled lunch time. Recess may be structured to be counted as physical education instructional time.

4. References:

- Board Rule R277-419 Pupil Accounting
- Board Rule R277-719 Standards for Selling Foods Outside of the Reimbursable Meal in Schools
- Child Nutrition Act of 1966
- Code of Federal Regulations: 7 CFR 210/220
- Federal Regulation 210.31 Local School Wellness Policy
- Richard B. Russell National School Lunch Act
- U.S. Department of Agriculture (USDA) and Food & Nutrition Service (FNS) Healthy, Hunger-Free Kids Act of 2010 (HHFKA)
- USDA FNS National School Lunch Program (NSLP)
- USDA FNS School Lunch Program (SLP)
- USDA FNS Smart Snacks in Schools
- Utah Administrative Code 53G-4-402
- Utah Administrative Code 53G-9-205

School Board Approved:

Safe Schools Policy

In order to maintain a safe learning environment, free from unnecessary disruption, employees and students at Vista School are expected to follow accepted rules of conduct while demonstrating respect for faculty, staff, and other students. Refusal to act in an appropriate manner will lead to disciplinary action, up to and including suspension or expulsion.

A partial list of actions that could lead to possible suspension or expulsion is provided below. In addition, Vista School reserves the right to consider and implement suspension or expulsion of a student for any actions considered detrimental to the safety of students, faculty or staff, or school property.

- Frequent or flagrant disobedience to, or defiance of, school authority.
- Disruptive behavior, including the use of profane, vulgar, or abusive language.
- Willful destruction or defacing of school property.
- Actions, real or threatened, posing a threat to the health or safety of others.
- Bullying; emotional, physical or sexual harassment.
- Possession or use of pornographic material on school property.
- Possession or use of alcohol, tobacco or illegal drugs on school property.
- Identification or association with gangs.
- Possession or threatened use of a weapon, explosive, or noxious or flammable material.

Suspension and expulsion are last resorts. Except in the case of serious infractions, effort will be made to implement a discipline plan allowing the student to remain in school. This may include lunch detention, behavior plans, in-school suspension, or other options as determined by the principal.

Students suspended from school have the opportunity to make-up missed work. It is the responsibility of the student's parent(s), to contact their child's teachers to obtain missed assignments, tests, and other classroom work.

School Board Approved:

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Vision of Vista School Message

Short response

Vista is a K-9 school that provides an educational environment where immersion in the arts and technology inspires student growth.

Long response

Vista is a K-9 school that provides an educational environment where immersion in the arts and technology inspires student growth. With over 40 elective opportunities, we provide a unique educational experience through involvement with the arts and technology. Vista School has highly qualified teachers and staff that use data to track progress and empower each student to learn at high levels in order to achieve academic and artistic excellence and be college and career ready.

Other topics to potentially review

Enrollment with open spots
PTO volunteering opportunities
Vista Foundation donations or involvement
Upcoming events