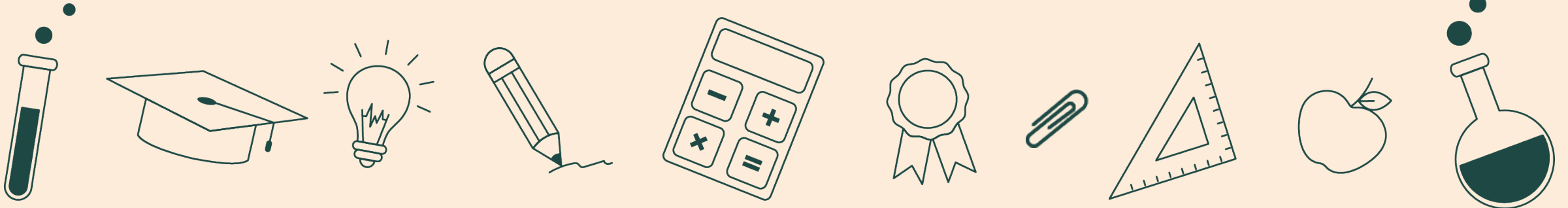




# General Information and Updates

SCSC Governance Training

Lauren Holcomb – Executive Director



# Training Overview



1. Welcome & SCSC Updates, *SCSC Executive Director*
2. Board Governance 101: Legal Requirements, Transparency and Ethics for State Charter Schools, *SCSC General Counsel*
3. The Governing Board's Role in Financial Oversight, *SCSC Chief Operations Officer*



# Welcome & SCSC Updates

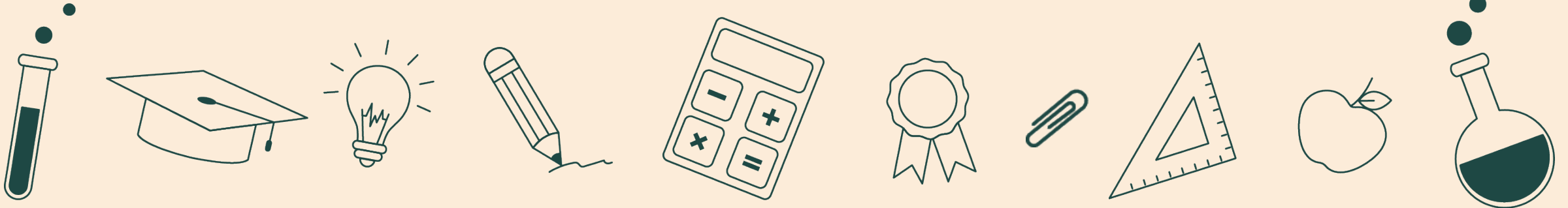


1. SCSC Role and Responsibilities
2. State Charter Schools
3. COVID-19 Response & Impact





# SCSC Overview





# History

The State Charter Schools Commission of Georgia was established via constitutional referendum in 2012. The purpose of the SCSC is to provide an avenue for additional public school choices through quality charter schools, either when a local board of education denies a petition for a charter school, or when a group desires to serve a broad geographic attendance zone.



# Mission



The mission of the State Charter Schools Commission of Georgia is to improve public education by authorizing high quality charter schools that provide students with better educational opportunities than they would otherwise receive in traditional district schools.



# SCSC Role



- Authorize High Quality Charter Schools
- Extend Autonomy and Provide Support
- Uphold Accountability in the areas of Academics, Operations, and Finances



# State Charter School Governing Boards



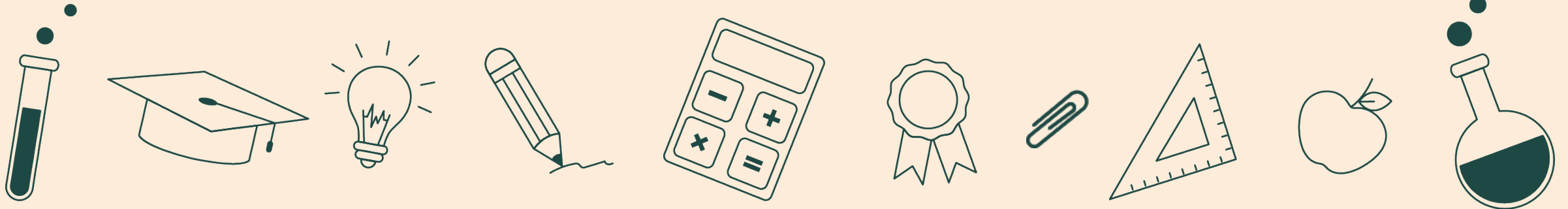
Charter school governing boards hold the charter school contract with the SCSC. Boards are responsible for the academic, operational and financial performance of the school.







# State Charter Schools



# State Charter Schools

The SCSC oversees 37 schools serving approximately 37,000 students all over the state of Georgia.

A diverse portfolio of schools:

- Statewide virtual schools
- Dropout recovery
- Project-Based Learning
- STEM/STEAM
- Classical Learning
- Language Immersion





# Performance Trends

State charter schools continue to make performance gains. In 2018-19:

- 76% of state charter schools academically outperformed their comparison attendance zone in 2018-19, up from 52% in 2017-18.
- 52% of state charter schools met financial performance standards in 2018-19, up from 38% in the year prior.
- 90% of state charter schools met operational performance standards in 2018-19, up from 85% in the year prior.





# Performance Trends

Almost half (45%) of state charter schools met performance standards in all sections (academics, finances and operations) of the SCSC CPF in 2018-19 (up from 15% in 2017-18).

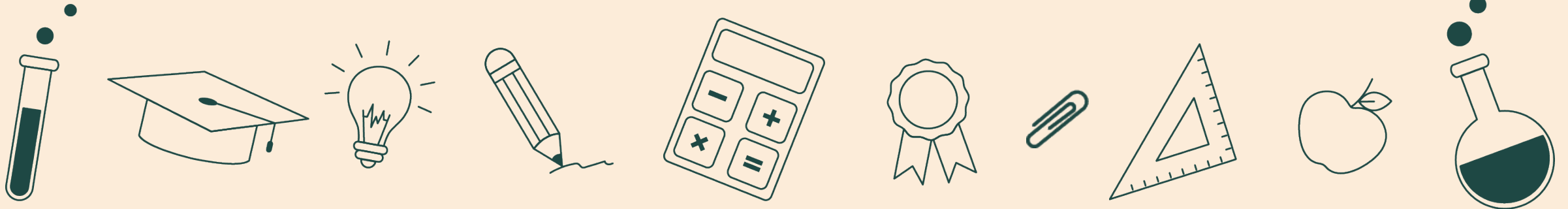
Atlanta Heights Charter School  
Coastal Plains Charter High School  
DuBois Integrity Academy  
Foothills Education Charter High School  
Genesis Innovation Academy for Boys  
Genesis Innovation Academy for Girls  
Georgia School for Innovation and the Classics

International Charter School of Atlanta  
Liberty Tech Charter School  
Mountain Education Charter High School  
Odyssey Charter School  
Pataula Charter School  
Resurgence Hall Charter School





# COVID-19 Response & Impact



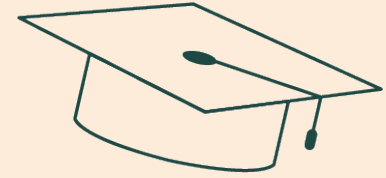
# COVID-19 Response & Impact



- State charter schools, like local board of education, have the autonomy to determine school instructional models during the pandemic (in-person, hybrid, or virtual).
- Due to state revenue declines, all Georgia public schools are experiencing austerity reductions.
- The SCSC will continue to uphold your autonomy and encourages schools to respond to community demand regarding school instructional models.



# Accountability & Renewal Impact



- Georgia received a waiver from the U.S. Department of Education for statewide summative assessments in the 2019-20 school year.
- Due to the lack of academic data, the SCSC is unable to assess state charter school academic data for the 2019-20 school year.
- So as to not unfairly penalize schools, the SCSC extended charter contract terms by one-year for schools that require an additional year of academic data to earn renewal.



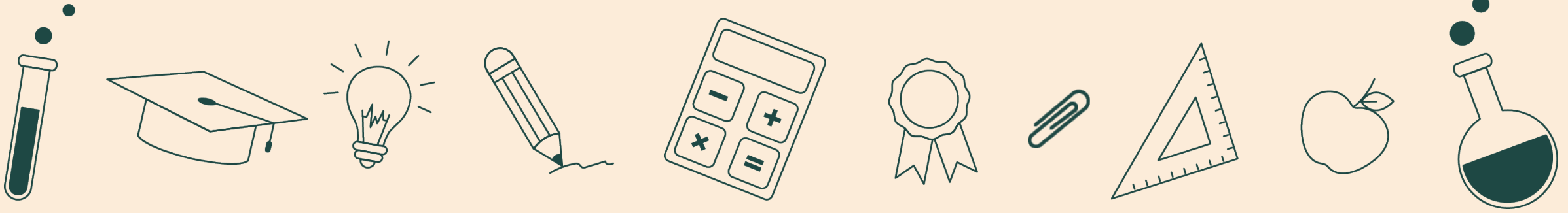
# Future Accountability Impact



- Georgia requested to waive assessments again for the 2020-21 school year was denied by the U.S. Department of Education.
- Georgia will administer statewide summative assessments in 2020-21).
- The Georgia Department of Education is pursuing accountability waivers for 2020-21. The SCSC will keep you updated on any impact.







## Contact Us

**Website:** [scsc.georgia.gov](http://scsc.georgia.gov)

**Twitter:** @SCSCGa

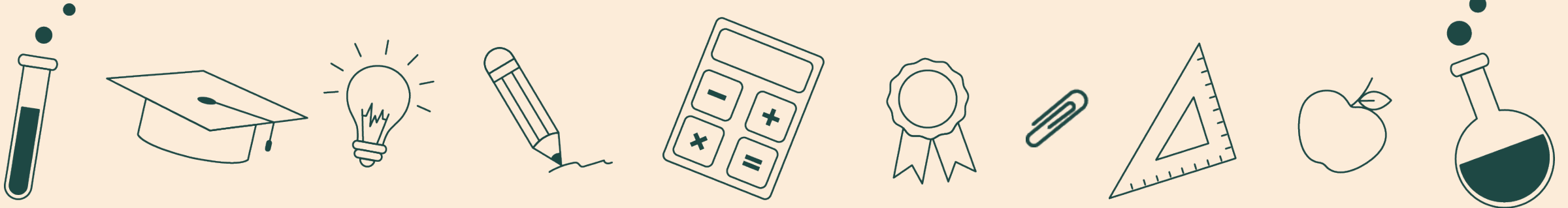
**Address:** 504 Twin Towers West,  
205 Jesse Hill Jr. Dr., SE,  
Atlanta, GA 30334

**Phone:** (404) 656-2837



# Transparency and Ethics for State Charter Schools

State Charter School Commission of Georgia  
Cerrone Lockett, General Counsel





# Mission

The mission of the State Charter Schools Commission of Georgia is to improve public education by authorizing high quality charter schools that provide students with better educational opportunities than they would otherwise receive in traditional district schools.



# Overview



- Georgia Open Meetings Act
- Budget Approval Hearings
- Open Records
- Fiduciary Duties
- Conflicts of Interest



# The Georgia Open Meetings Act



- Every charter contract requires state charter schools to comply with Georgia's open and public meetings requirements.
- Open and public meetings requirements ensure that the public has a right to observe the process by which governmental agencies and entities make decisions that impact their lives.
- Georgia courts have made clear that open meetings requirements will be construed in favor of citizens seeking access.



# What is a meeting?



- (i) A gathering of a quorum of the members of the governing body (or a committee thereof)
- (i) at which any official business, policy, or a public matter of the agency is formulated, presented, discussed, or voted upon.



# What IS NOT a meeting?



- (i) Inspecting a facility or property of the school
- (ii) Multijurisdictional trainings
- (iii) Meeting with members of the legislative or executive branch at state or federal offices
- (iv) Traveling to a meeting
- (v) Social, ceremonial, civic, or religious events
- (vi) Emails are not meetings. Emails are subject to open records requirements.



# Public Access and Recordings

- Unless subject to an exemption or otherwise expressly excluded, all meetings must be open to the public.
- All votes must be taken in public.
- Visual and sound recordings must be permitted.





# Meeting Notice Requirements



Notice requirements vary depending on the type of meeting. For purposes of providing notice, there are three “types” of meetings.

- Regularly Scheduled Meetings
- Special Called Meetings
- Emergency Meetings

Notice requirements apply to meetings of the full board and to committee meetings.



# Regularly Scheduled Meetings

- Governing boards must maintain a schedule for regular meetings.
- Notice for regularly scheduled meetings must:
  - be provided one week in advance of the meeting;
  - be publicized in a conspicuous place available to the public at the regular meeting location and on the website; and,
  - include the time, date, and place of the meeting.



# Special Called Meetings



A special called meeting is any meeting other than a regularly scheduled meeting for which notice has already been provided.

Notice for special called meetings must:

- be given at least 24-hours in advance of the meeting
- to the county legal organ and any media outlet that has requested advance notice of special called meetings.

Physically post the notice in a conspicuous place at the meeting site and on the school's website.



# Emergency Meetings



An emergency meeting is a meeting necessitated by special conditions involving public safety or the preservation of property or public services, agencies or committees.

Notice for emergency meetings may be given with less than 24-hours notice; provided, notice of the meeting and the subjects expected to be considered are provided as reasonable under the circumstances, including notice to the county legal organ.



# Meetings by Conference Call



Provided all open and public meetings requirements are met, charter schools with statewide attendance zones CAN hold meetings via teleconference.

If your charter school has a defined attendance zone:

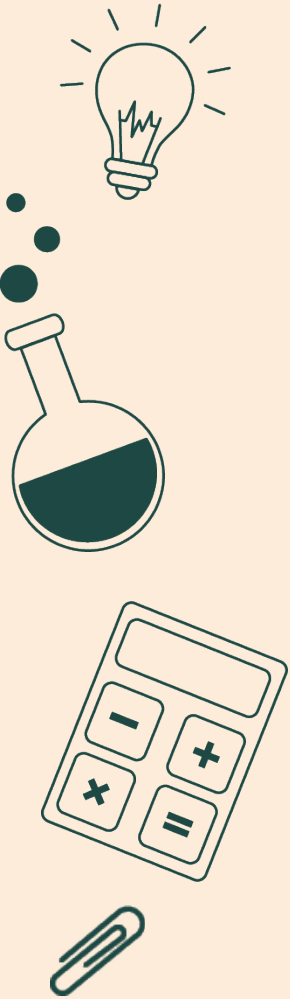
1. individual board members may participate in meetings via teleconference ONLY if their health precludes in-person participation or they are out of the jurisdiction.
2. Individual board members may only participate in meetings by teleconference twice per calendar year absent a doctor's note.



# Meeting Agendas

- Agendas must include “all matters expected to come before the governing board or committee at [the] meeting.”
- Agendas must be made available upon request.
- Agendas must be posted at the meeting site as far in advance of the meeting as reasonably possible.

\*Agendas can be modified at a meeting when it is necessary to do so.



# Meeting Minutes



- The names of members present;
  - A description of each motion or other proposal made;
  - The names of those making and seconding a motion or proposal; and
  - A record of all votes.
- 
- Minutes must be released after approval; and
  - A summary of the meeting must *be available* within two business days.



# Executive Session

Executive session means the portion of a meeting lawfully closed to the public. The open and public meetings statute specifically states what matters are subject to executive session. Any matters not listed in the statute must be discussed during open and public meetings.

Although the statute provides that certain matters may be discussed in executive session, ALL VOTES must occur in the public portion of the meeting.

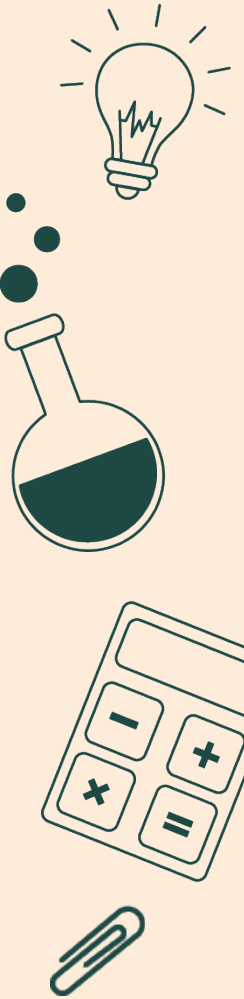




# Executive Session

Executive session is permitted to discuss:

- litigation with the school's attorney or other matters protected by the attorney-client privilege;
- confidential tax matters;
- real estate decisions (acquisition, sale, or lease);
- personnel matters;
- Discussion of records exempt from disclosure.



# Initiating Executive Session

- State each reason to go into executive session;
- Have a majority vote of a quorum of board members present;
- Minutes must reflect the result of the vote;
- Take minutes of executive session (but do not publish); and,
- Execute an affidavit stating what was discussed.



# Votes Following Executive Session

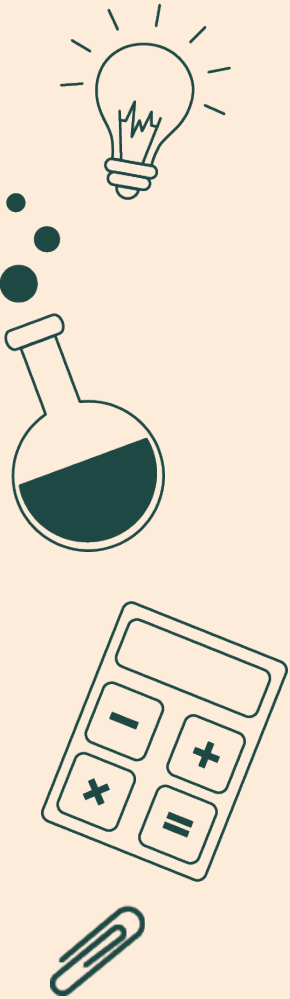


- All votes on official actions must occur in public.
- Preliminary votes on real estate matters can occur in executive session, but the vote must be held again in public.
- Votes must make the specific action of the board clear and transparent (i.e. the vote should not be to “adopt the recommendations made in executive session.”)
- Votes on personnel matters must provide sufficient detail to allow the public to determine what action was taken with respect to the employee.



# Public Comment

- Public comment opportunities are not currently required by law.
- Senate Bill 68, which will become effective July 1, 2021, requires public comment opportunities during regularly scheduled meetings for boards of education.
- Public comment opportunities cannot be restricted based on content.



# Best Practices for Public Comment

- Set a time restriction;
- Set the tone for decorum;
- Limit the board's response;
- Maintain control of the meeting.



# Best Practices for Open Meetings

- Have a policy and procedures for ensuring that all technical requirements are met.
- Make duties clear – designate someone to ensure notice is provided, meetings are recorded, affidavits are executed, etc.
- Keep records and know where they are kept.



# Annual Budget Hearings

- The governing board must hold at least two public meetings to discuss and allow input on its annual budget prior to adoption.
- The budget hearings should include the entire board, not just a committee.
- Budget hearings cannot be held within the same seven-day period.
- Budget hearings must be *advertised* in the legal organ.
- Summary of the budget must be posted on the website. A detailed budget must available upon request.

See O.C.G.A. § 20-2-167.1



# Frequently Asked Questions

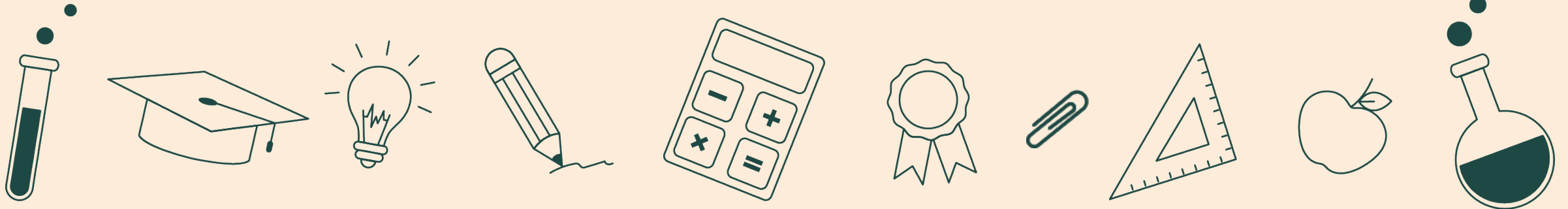
- Can I conduct business via email?
- Is an email “blast” sufficient notice of a called meeting?
- Are there a required number of board meetings that must occur each year?
- Do my agenda and meeting minutes have to reflect a “public comment” opportunity for annual budget input?
- Can other people be present during Executive Session?







**15 Minute Break**



# The Georgia Open Records Act

- Every charter contract requires state charter schools to comply with Georgia's open records act.
- Open records requirements ensure that the public has access to all public records for personal inspection and copying, except those required to be kept confidential.
- There is a strong presumption that public records be made available for public inspection without delay. Where exceptions apply, they are construed to exclude only *those portions of* records that meet the exception.



# Documents subject to the Open Records Act

A public record is any tangible or intangible document created, received, or maintained by the school or any entity on behalf of the school.

All documents, papers, letters, maps, books, tapes, photographs, computer based or generated information, data, data fields, or similar material prepared and maintained or received by the charter school or by a private person or entity in the performance of a service or function for or on behalf of the charter school or when such documents have been transferred to a private person or entity by the charter school for storage or future governmental use.

All public records, except for those specifically exempt from disclosure, must be available for public review and copying.

O.C.G.A. § 50-18-70 et. seq.



# Responding to an Open Records Request

- Respond within 3 business days. Provide the records within that timeframe, if possible.
- If records cannot be provided within three days, provide an estimate as to when they will be available, the costs associated with the request, and whether any information will be withheld.
- If information or records will be withheld, the response must state the express statutory authority for exempting the record.



# Form of the Request



- An open records request may be oral or in writing.
- Any request for a school's documents (other than a request for a student's educational records) must be treated as an open records request.
- An agency may designate a specific person to whom requests must be made by notifying the legal organ and placing that information on the website.



# Rationale for the Request

If a school has documents that are responsive to an open records request, the reason the individual makes the request is irrelevant.

# Student Educational Records

- State law expressly exempts personally-identifiable student information in educational records from disclosure under the open records act.
- Certain individuals may request student records pursuant to the Family Educational Rights and Privacy Act (FERPA).
- If documents requested pursuant to the open records act can be redacted to exclude personally-identifiable student information, such documents must be provided.



# Fees for Producing Records

- For each physical page produced, you may charge \$.10.
- You may charge the hourly rate of the LOWEST paid capable employee for searching and producing responsive records, excluding the first 15 minutes.
- You **MAY NOT** charge attorney's fees for searching, producing, or responding to open records requests.





# Records Exemptions

- Personally identifiable information in educational records.
- Secure test materials.
- Personal contact information for staff.
- Health insurance and financial information (not salaries) for staff.
- TKES/LKES evaluations.



# Non-Exempt Records

- Records involving students not related to education – e.g. security video maintained by a law enforcement unit.
- Designated Directory Information under FERPA.
- Employee discipline actions.
- Employee salaries.
- Employee evaluations that are not TKES/LKES.



# Records Transparency

- Governing Board membership;
- Governing Board meeting calendar;
- Meeting agendas for upcoming Governing Board meetings;
- Meeting minutes for past Governing Board meetings unless the Georgia Open Meetings Act limits their publication;
- Procedure for contacting the school's Governing Board;
- Procedure for contacting the school's most senior school administrator;
- Any admissions application utilized by the school;
- Notification of enrollment and admission procedures required by SCSC Rule 691-2-.05, including the date, time, and location of any upcoming enrollment lottery;
- Annual operating budget or summary thereof as required by O.C.G.A. § 20-2-167.1; and
- The charter school's Charter Contract.

See SCSC Rule 691-2-.03

[scsc.georgia.gov](https://scsc.georgia.gov)



# Transparency and Ethics



# Fiduciary Duty



A state charter school governing board has a fiduciary duty to the school – its students, staff, and community. Each member of a state charter school governing board must independently exercise his or her judgment with **care, loyalty, and obedience.**



# Best Practices: Fiduciary Duty



- Implement an ongoing recruitment program to develop and vet prospective governing board candidates.
- Develop, update, and implement conflict of interest policies.
- Communicate with appropriate school staff.
- Consult experts to increase competence.
- Regularly assess the board's effectiveness in adhering to its fiduciary duties.



# Board Member Conflicts of Interest

Governing board members MUST NOT:

- Act in an official capacity in any matter where the board has a material financial interest that would reasonably be expected to impair objectivity;
- Solicit, accept, or knowingly allow a board member to accept a thing of value based upon an understanding that the thing of value was given or offered for the purpose of influencing that board member in the discharge board member duties.



# Board Member Conflicts of Interest

A governing board member MUST NOT:

- Use the governing board member's position (or information acquired exclusively by reason of board membership, and not publicly known) for the purpose of securing financial gain for the board member, the board member's immediate family member, or any business organization with which the board member is associated;
- Be an officer or serve on the board of directors of any organization that sells goods or services to that state charter school.





# Employee Conflicts of Interest

Charter school employees **MUST NOT** serve on the board of directors of an organization that sells goods or services to the state charter school.



# Conflicts of Interest Review

Board members standards:

- apply to board members, immediate family members, and business organizations with whom board members have an interest.
- apply to discharging board member duties.

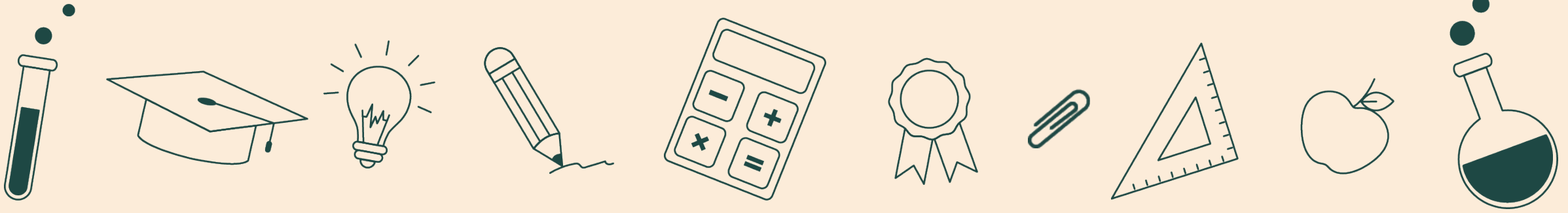
Neither board members nor employees can be officers or serve on the board of directors of any organization that sells goods or services to their state charter school.



# Best Practices: Transparency and Ethics

- Be available to stakeholders (but remember to respect your role);
- Set standards and expectations for staff and board communications;
- Establish and follow a tiered grievance policy;
- Ensure board actions are well-communicated to stakeholders;
- Ensure board actions are consistent with the school's mission and vision and part of a long-term strategic plan.





## Contact Us

**Website:** [scsc.georgia.gov](http://scsc.georgia.gov)

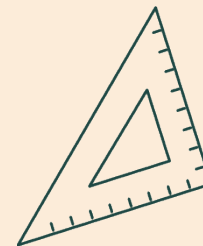
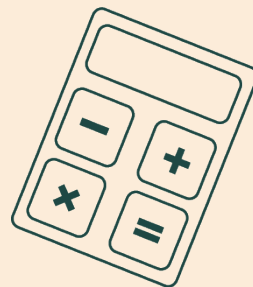
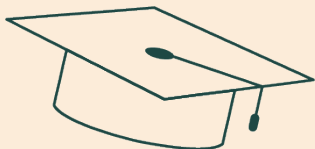
**Twitter:** @SCSCGa

**Address:** 504 Twin Towers West,  
205 Jesse Hill Jr. Dr., SE,  
Atlanta, GA 30334

**Phone:** (404) 656-2837



**15 Minute Break**



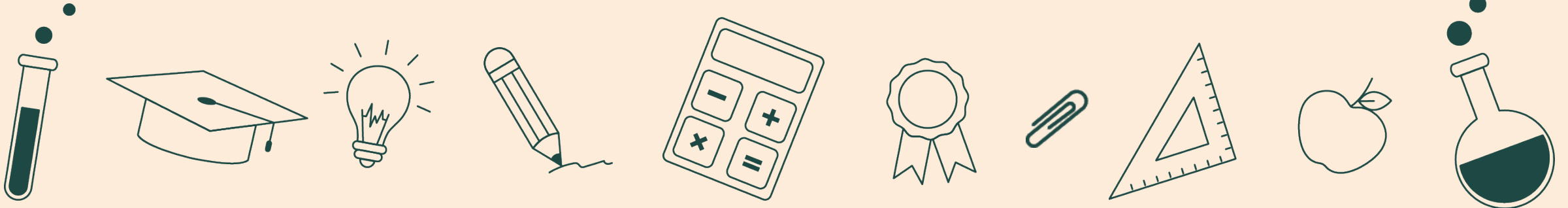


# Fiscal Oversight

## The Role of Governing Board Members

SCSC Governance Training

Morgan Felts – Chief Operations Officer





# Mission

The mission of the State Charter Schools Commission of Georgia is to improve public education by authorizing high quality charter schools that provide students with better educational opportunities than they would otherwise receive in traditional district schools.



# Presentation Overview



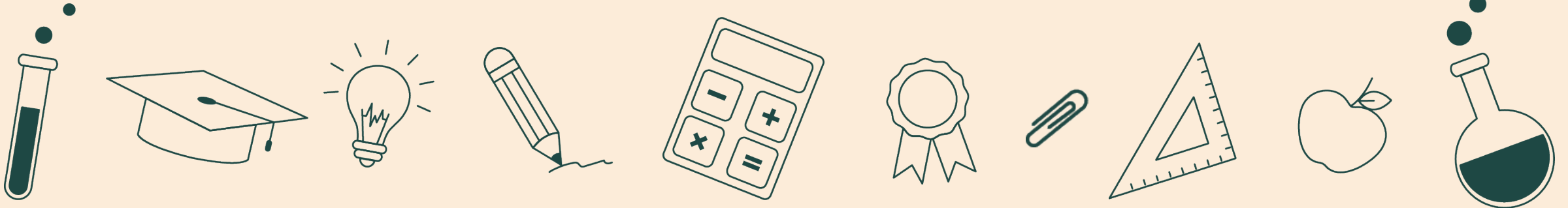
1. Fiduciary Responsibility
2. Board Oversight: Laying the Foundation
3. Establishing & Ensuring Compliance with Financial Controls
4. Evaluating Near-Term Financial Health & Budget Oversight
5. Ensuring Long-Term Financial Stability
6. Holding Staff Accountable







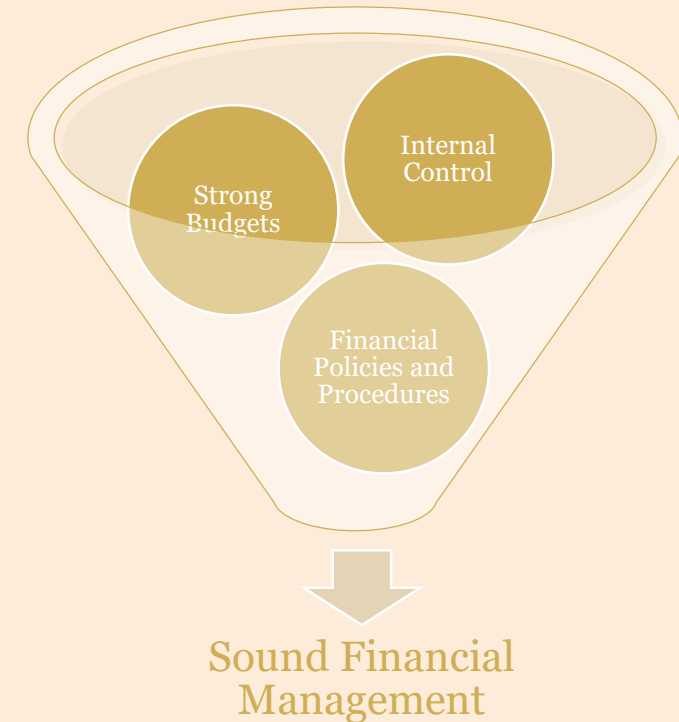
# Fiduciary Responsibility



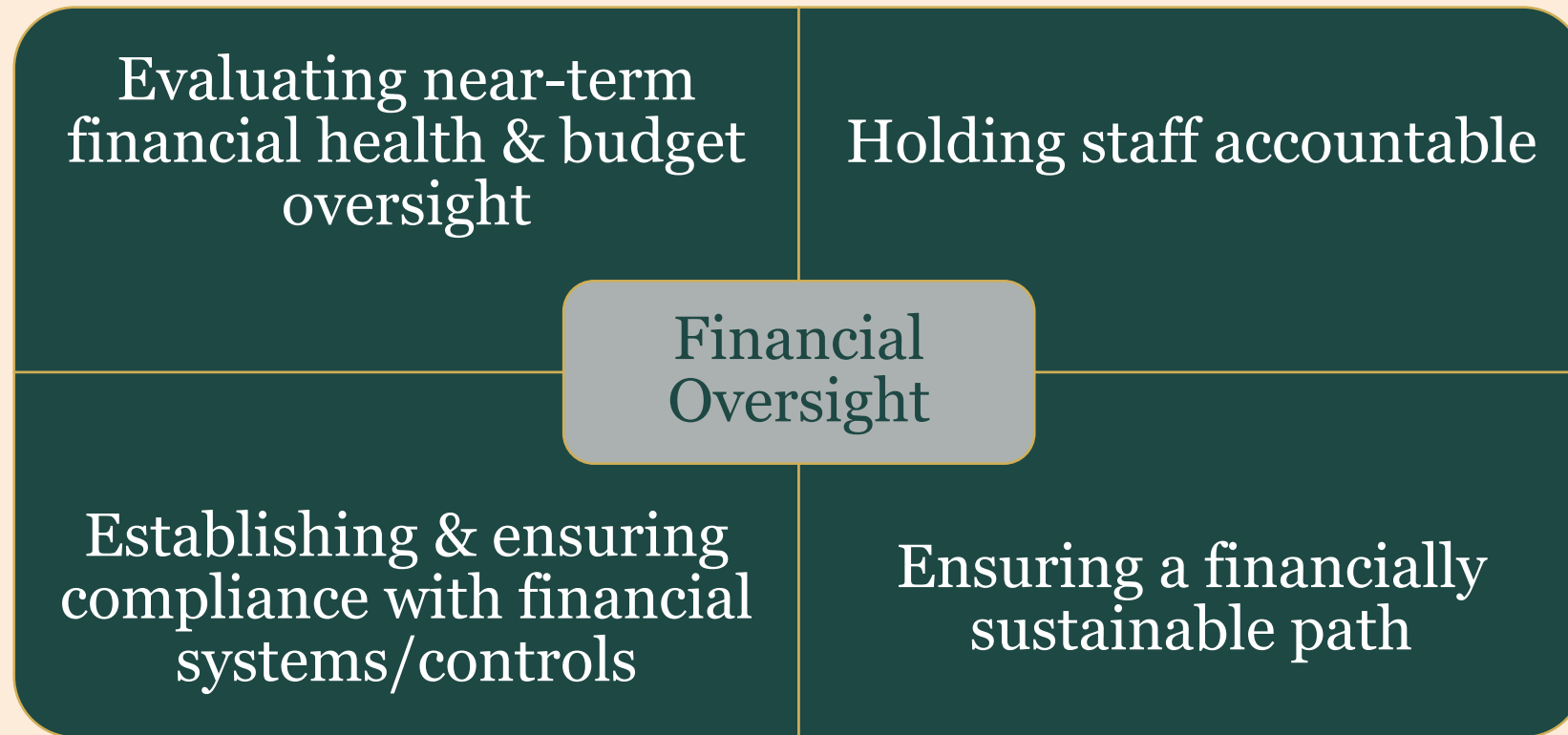
# Fiduciary Responsibility Defined



- Fiduciary duty is defined as a legal obligation of one party to **act in the best interest** of another. The obligated party is typically a fiduciary, that is, someone **entrusted** with the care of money or property.



# Board Member Fiduciary Responsibility



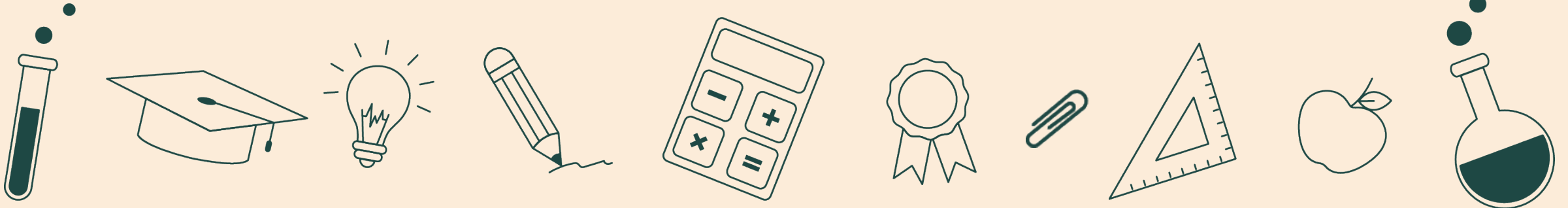
# Effective Board Oversight: Laying the Foundation

- **Board Composition**
  - Size, skillsets, etc.
- **Director Independence**
  - Free of conflicts and able to make objective, unbiased decisions that are in the best interest of the school
- **Board Financial Literacy**
  - *All* board members should possess a critical amount of financial literacy that will help them determine the financial health of the school.
- **Board Committees**
  - Committees may be utilized to review financial reports or oversee the school's audit.





# Establishing & Ensuring Compliance With Financial Controls



# Financial Policies Defined



Financial policies are guidelines or a plan of action for decisions as they relate to financial matters.



# Effective Policy Characteristics



Clear, Specific

Current

Comprehensive

- Who, what, when, where (not how!)

Centrally  
available



# Common Types of Financial Control Policies

- **Separation of Duties**
  - Policies which require that different employees are responsible for tasks such as authorizing payments, disbursing funds, reconciling bank statement and reviewing credit card statements.
    - Reduces risk of fraud
- **Signatures & Authorizations**
  - Policies requiring two layers of approval for expenses under specific circumstances
    - Reduces risk of embezzlement
- **Good-Governance Policies**
  - Policies which help ensure overall financial health by promoting a culture of accountability that will prevent future problems.
  - Examples: conflict of interest, document retention, code of ethics, whistleblower, etc.







# **POLICY VS PROCEDURE**



## Policy

- Guiding principle put in place to give employees direction
- Set by governing body
- Reflect the mission statement of the school
- Sets out *what* staff can do

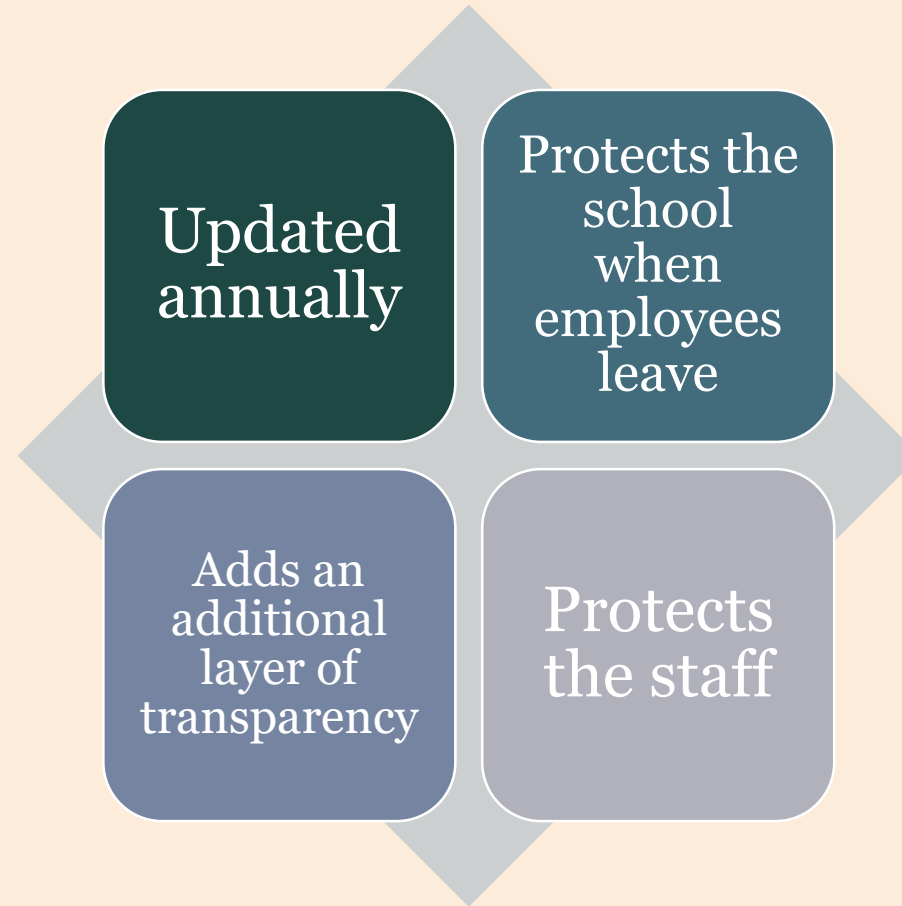
**Policies translated into action are procedures.**

## Procedure

- Set of actions that staff perform
- Step by step instruction that tell employees what to do and when to do it
- Spells out *how* staff is going to do it



# Procedure Manual



# Procedure Manual

Inventory

Purchase process

- Credit cards
- ACH
- Checks

Expense  
reimbursements

Cash and  
check receipt  
process

Payroll

DEo46

Audit

Month  
end/Year  
end



# Basic Internal Controls

Performance Reviews

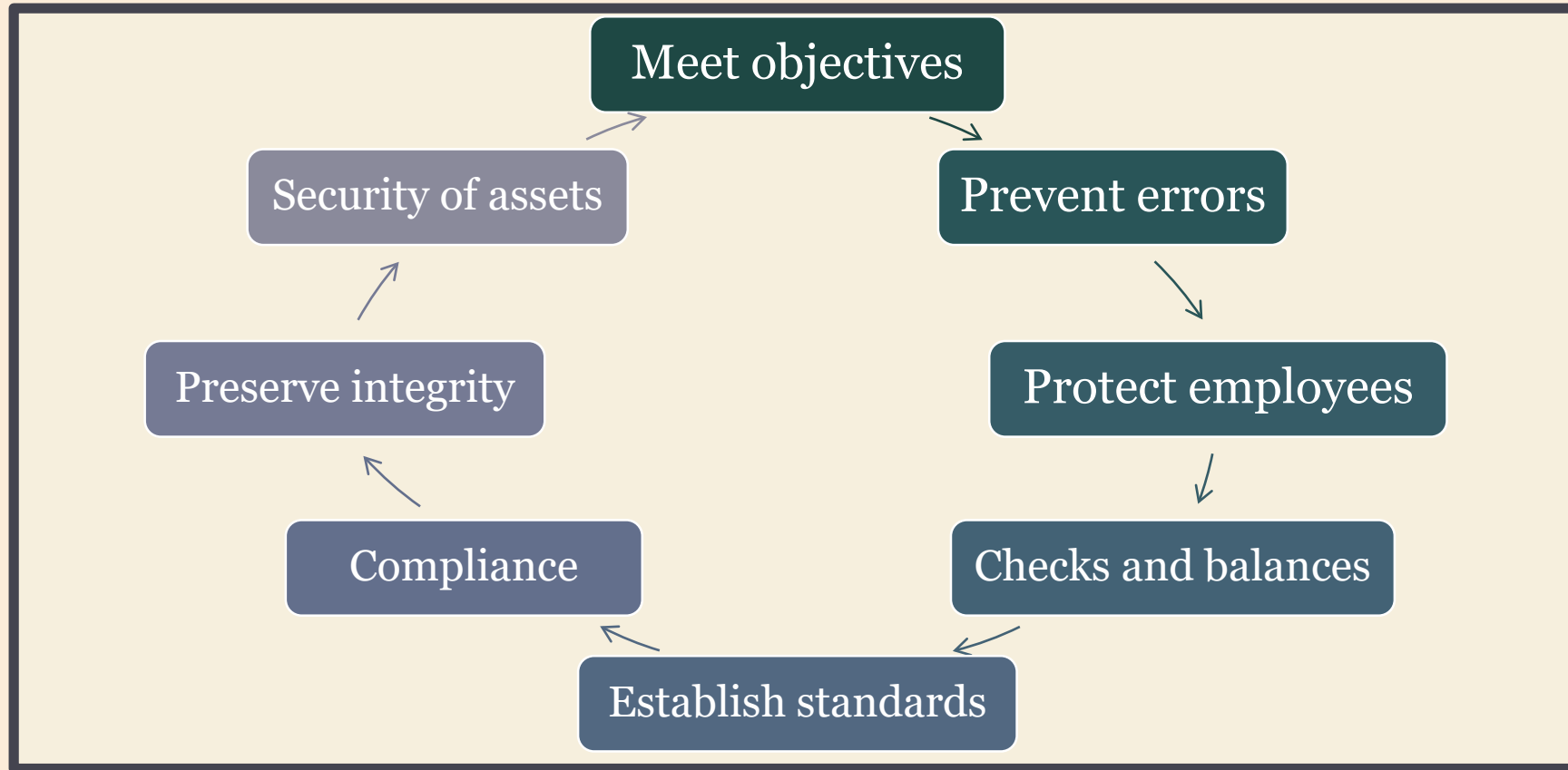
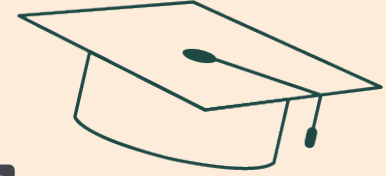
Information Processing Controls

Physical Controls

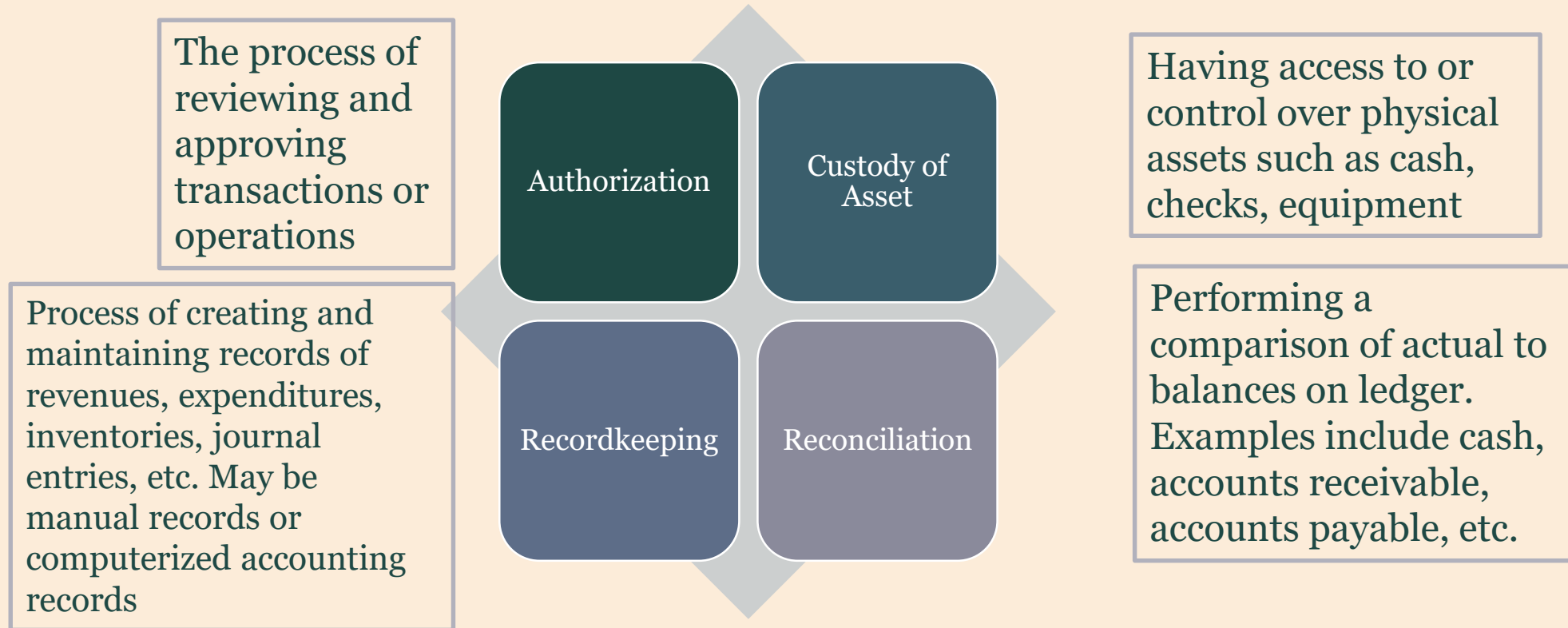
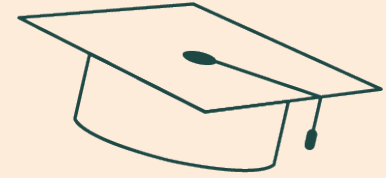
Segregation of Duties

Authorization & Document-Based Controls

# Importance of Internal Controls



# Duties to Segregate



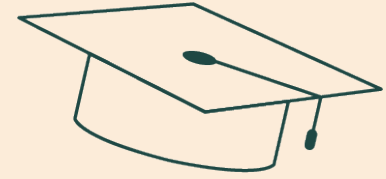
# If You Can't Segregate, then Compensate



- Compensating Controls
  - Reviews and reconciliations conducted by independent parties
  - Mitigate the risks of a potential control weakness
  - Less desirable than segregation of duties since they occur after the transactions are complete (DETECTIVE not PREVENTIVE)
  - Takes more resources to detect errors than to prevent them



# If You Can't Segregate, then Compensate



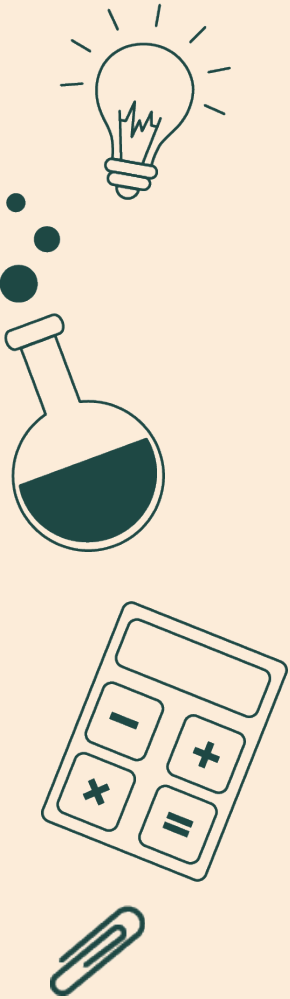
- Examples include:
  - Have the Board Treasurer perform a monthly review or a periodic re-performance of bank reconciliations
  - Monthly review of detailed revenue and expenditure reports/transactions





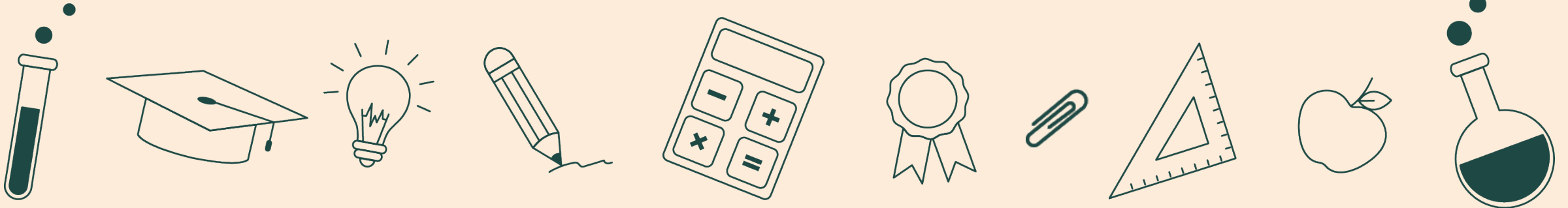
# Basic Internal Controls - Resources

- <http://www.gao.gov/greenbook/overview>
- <http://www.coso.org/IC.htm>
- <http://www.gfoa.org/>
- [https://register.cviog.uga.edu/ecsprod2/Heading.aspx?heading\\_id=65](https://register.cviog.uga.edu/ecsprod2/Heading.aspx?heading_id=65)



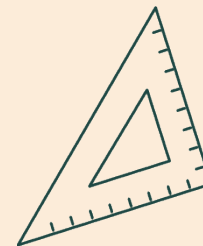
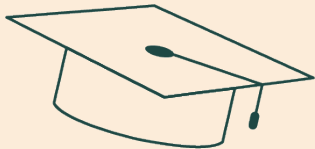


# Questions



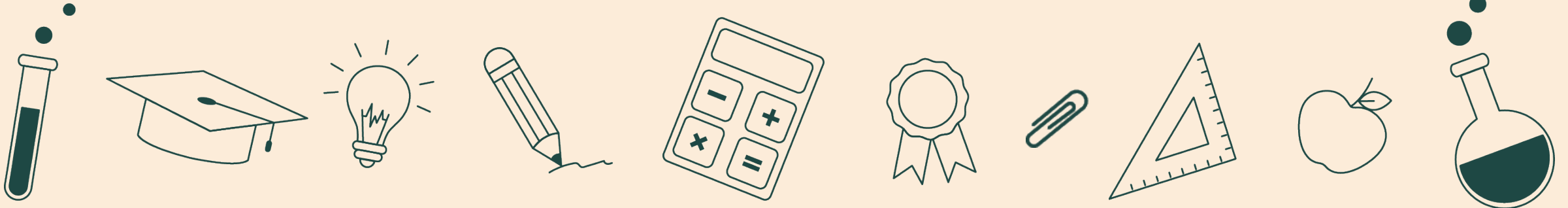


**15 Minute Break**





# Evaluating Near-Term Financial Health & Budget Oversight



# Board Oversight: Near-Term Financial Health & Budget Oversight

- Create and approve an annual budget with projected income and expenses.
- The Board should receive regular monthly financial reports that show budgeted to actual expenditures and revenues.
  - Is the budget on track?
  - Are there major variances? If so, what is the root cause?
  - Do adjustments or amendments need to be made?
- Don't forget about cash flow! Ensure that there is enough cash on hand to pay expenses in a timely manner throughout the year.
  - Importance of reserves
  - Consider a line of credit



# Monitor Your Budget: Common Issues

Overestimating  
Funding

Underestimating  
Expenses

Including Donations  
as a Guaranteed  
Source of Revenue

Budget Deficits  
w/o Deficit  
Reduction Plan

Negative Ending  
Cash Amounts



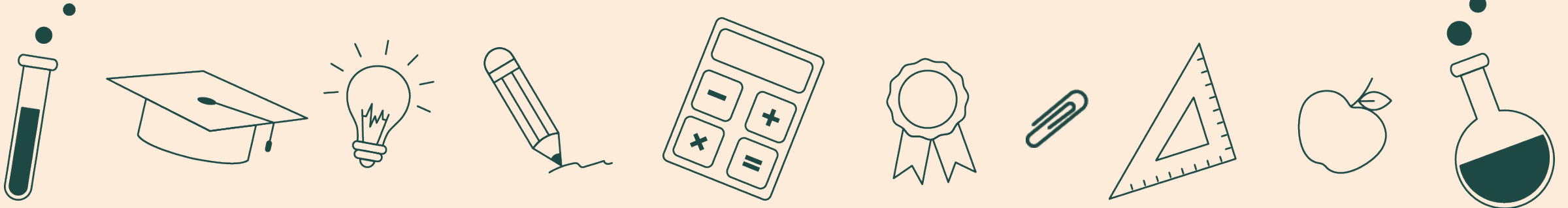
# Monitor Your Financial Performance

- Establish performance goals
  - Should align with the school's strategic goals
- Monitor monthly
  - Create a tool (or dashboard) to assess performance
  - Don't forget to align with SCSC Performance Framework
- Hold Staff Accountable





# Ensuring Long-Term Financial Sustainability





# Budget Oversight: Ensuring Sustainability

- In addition to ensuring near-term success, the Board must consider the long-term sustainability of the school.
  - Establish Robust Reserves
  - Diversify Revenue Streams (e.g. Fundraising)
  - Identify & Mitigate Risk



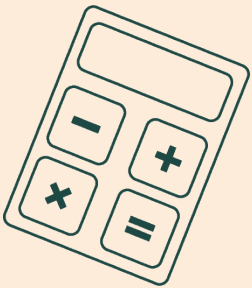
# Ensuring Sustainability: Establish Reserves

- **Create robust reserves as part of the annual budget**
  - Cover a funding shortfall
  - Cover unanticipated costs
  - Balance between near-term expenditures and long-term savings
- **Best practice is to maintain reserves of unrestricted assets equal to 6 – 9 months of operating expenses**
  - SCSC CPF requires greater than 45 days unrestricted cash
- **Establish procedures for determining when and how the reserve should be used**
  - Typically, reserves should be used to cover costs arising from extraordinary events
  - In other words, reserves should not be used to offset bad budgeting and oversight
- **Establish a plan for replacing reserve funds**



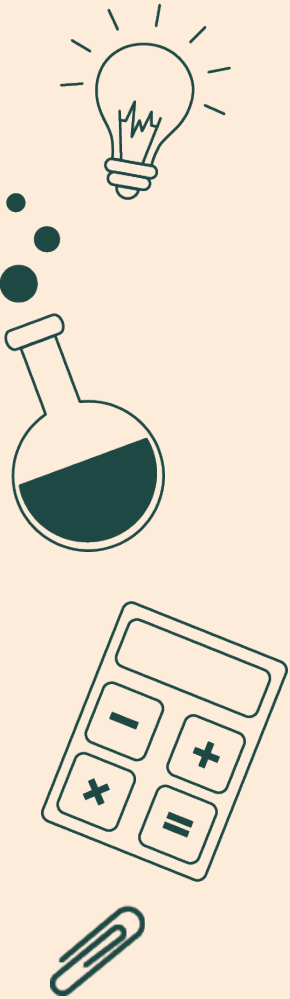
# Ensuring Sustainability: Diversify Revenue

- **Main source of revenue: State QBE and charter supplement**
- **Explore ways to diversify:**
  - *Fundraising – creation of a deliberate fundraising strategy*
    - Practices should be ethical and cost-effective
    - Programs should reflect well on the school and its mission
    - Make sure you comply with state charitable solicitation laws (e.g. raffle license)!
  - *Other Donor Sources*
    - Corporate partnerships
    - Foundations
    - Individuals
- **More diversity in funding sources makes it more likely the school can withstand economic downturns (e.g. corporate versus individual donations).**



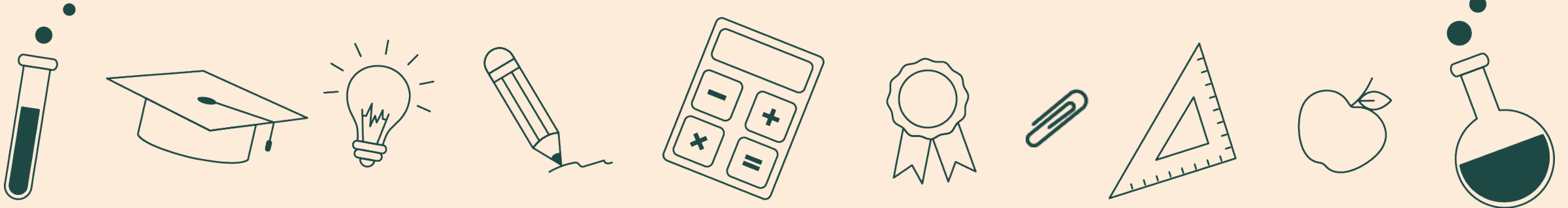
# Ensuring Sustainability: Identify & Mitigate Risk

- Identify activities that create financial (and reputational) risks for the school.
- Mitigate Risk
  - Steps taken to reduce the chance that a bad event will occur.
    - Employee training
    - Security systems
    - Financial controls
- Insure Against Risk
  - To the extent possible, insure against the risk of loss.
    - Liability insurance
    - Property insurance
  - Note that some risks are not insurable. This is why other safeguards, such as reserves, are critical.



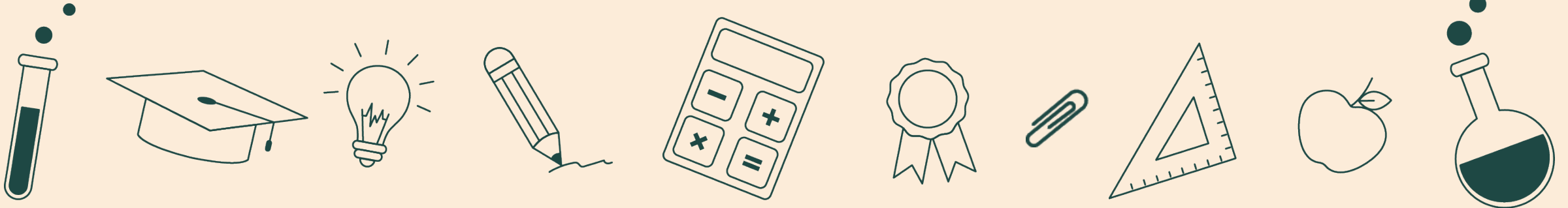


# Questions





# Holding Staff Accountable



# Budget Oversight: Holding Staff Accountable

- **Staff composition**
- **Proactive Steps**
  - Background checks
  - Training
- **Accountability**
  - Auditing compliance
  - Addressing noncompliance



# Staff Composition



CFO

Bookkeeper

Business or  
Office Manager

Data Clerk

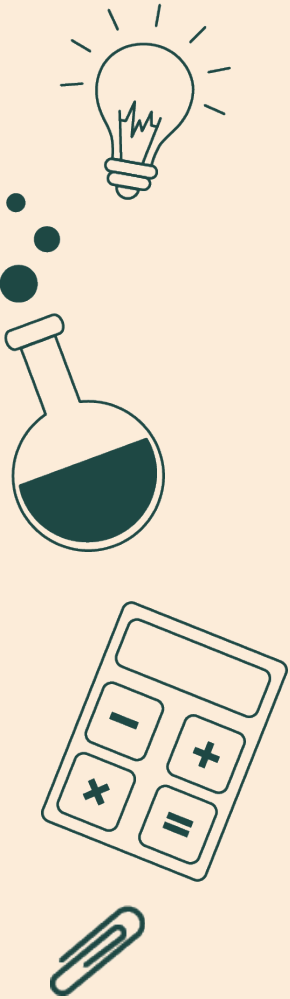
Superintendent  
or Executive  
Director





# Chief Financial Officer (CFO)

- Required by law & must meet specific requirements
  - Baccalaureate or higher degree in business, accounting, or finance from an accredited college or university and a minimum of four years experience in a field related to business; OR
  - Documented experience of ten or more years in the field of business and financial management



# Be Proactive!



- Background checks for all employees involved in purchase process at the central office
  - Fraud and other offenses may not always be committed in a candidate's current state or country. Therefore a list of former residences allows employers to conduct a deeper, more complete background check.
  - When creating background check policies, it's important to address the grounds on which a candidate may not be granted a position. For example, if a candidate's background check reveals they were currently charged with theft, they could possibly be a risk to the company if they are being considered for a financial position
  - Types of background checks to consider:
    - Criminal reports
    - Credit reports
    - Education and employment verification
    - <https://cpaverify.org/>
    - <https://ecorp.sos.ga.gov/BusinessSearch>



# Be Proactive!



- **Proper employee training is critical:**
  - Annual Training
  - New Hire Training
  - Function-based Training



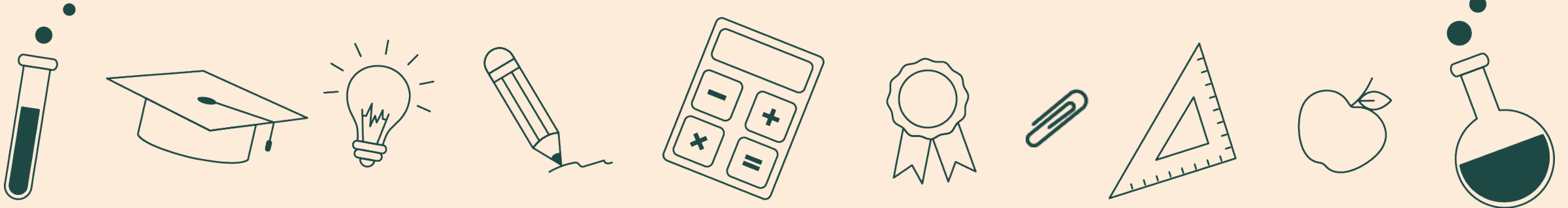
# Accountability

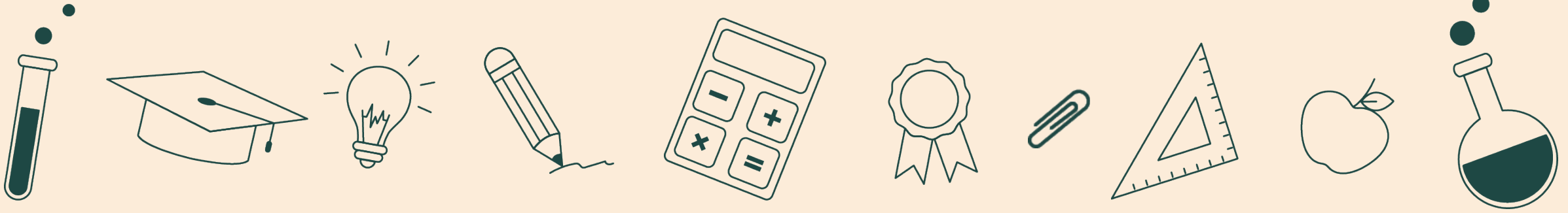
- **Must be prepared to monitor financial performance**
  - Policies (what)
  - Procedures (how)
  - Monitoring
    - School level
    - Board level
- **Align to Comprehensive Performance Framework (CPF)**





# Questions





## Contact Us

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