



# Florence County School District 3

*Board Meeting*

*Minutes*

*Location: FSD3 Board Room*

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**Tuesday, November 29, 2022**

**4:30 p.m.**

**In Attendance:** Barbara Bryant, Julia Mims, Rutha Frieson, Mattie Thomas, Jason Kirby, Almeta Fleming, Paula Morris, and Jac'Kel Brown.

**Absent:** Gloria Robinson

**Call to Order:** Board Chair, Barbara Bryant called the called November 29, 2022 board meeting of the Florence County School District Three Board of Trustees to order. In accordance with the S. C. Code of Laws, 1976, Section 30-4-809d, as amended, the following have been notified of the time, date, place and agenda of this meeting: Morning News, Lake City Shopper, WBTW, WPDE, & WMBF. This agenda is also posted on the Florence County School District Three website. A moment of silence was observed after which Board Chair Bryant led the group in the Pledge of Allegiance.

**Approval of the Agenda:** Jac'Kel Brown made the motion to approve tonight's agenda as presented. Julia Mims provided the 2<sup>nd</sup> for this motion. All board members present voted in favor of this motion. The motion to approve tonight's agenda as presented passed 8-0.

**Review and acceptance of 2021-2022 financial audit:**

Mr. Tim Lyons with Mauldin & Jenkins, CPAs & Advisors gave a report of the 21-22 SY fiscal audit. This is the 3<sup>rd</sup> year for Mauldin & Jenkins working with FSD3. Mr. Lyons explained that he is the auditor that signs off on this report. The beginning letter from the auditors explained the following items:

- ✓ Opinions
- ✓ Basis for Opinions
- ✓ Responsibilities of Management for the Financial Statements
- ✓ Auditor's Responsibilities for the Audit of the Financial Statements
- ✓ Required Supplementary Information
- ✓ Supplementary Information
- ✓ Other Reporting Required by Government Auditing Standards

Mr. Lyons summed up these categories with a 'clean' opinion for this audit.

General Fund: FSD3 has approximately 15.8 million dollars of federal expenditures, which is low and good. The general fund has experienced a fairly good growth in balances in the last 5 years. The SC State Department of Education requires districts to have an 8.3% of total expenditures in fund balance to absorb any 'surprises'. The Government Finance Officers Association recommend at least 16%. FSD3 currently has, as of June 30, 2022, 39.3%.

Federal rules tell us that we have to audit ESSER funds each year whereas all other federal funds, i.e., Title, ESOL, IDEA, 21<sup>st</sup> Century, Medicaid, etc) are on a rotation for audits. This audit also has a 'clean' opinion.

Required communication for this audit:

- ✓ A written report will be submitted to the district and board members.
- ✓ Relationship with management – the auditors had full cooperation with no difficulty with management while conducting this audit.
- ✓ We are an independent firm.

No questions were asked concerning this presentation of the SY 2021-2022 Fiscal Audit for Mr. Lyons. Therefore, Rutha Frieson made the motion to accept the results of this 2021-2022 Fiscal Audit as presented. Jason Kirby provided the 2<sup>nd</sup> for this motion. All board members present voted in favor of this motion. The motion to accept the results of the 2021-2022 Fiscal Audit as presented passed 8-0.

**Enter into Executive Session** – Jac’kel Brown made the motion to exit public session and enter into executive session to discuss personnel regarding hiring, termination, resignation, grievance, staff incentive/bonus, or potential legal matters. Almeta Fleming provided the 2<sup>nd</sup> for this motion. The motion to exit public session and enter into executive session to discuss personnel regarding hiring, termination, resignation, grievance, staff incentive/bonus, or potential legal matters passed 8-0.

**Exit Executive Session** –Rutha Frieson made the motion to exit executive session. Julia Mims provided the 2<sup>nd</sup> for this motion. All board members present voted in favor of this motion. The motion to exit executive session and enter into public session passed 8-0.

## **PUBLIC SESSION**

### **Action from Executive Session:**

No action needed.

**Adjourn:** There being no further business for the Board of Trustees, Julia Mims made the motion to adjourn. Paula Morris provided the 2<sup>nd</sup> for this motion. All board members present voted in favor of this motion. The motion to adjourn passed 8-0.

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Date approved

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Barbara Bryant, Chair

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Shelia Knotts, Recording Clerk

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Rutha Frieson, Secretary