

**Gaston County Schools  
Board of Education  
Thursday, January 13, 2022  
Meeting 4:00 p.m.**

**MINUTES**

The Gaston County Board of Education met in a regular session on Thursday, January 13, 2022 in the Board Room, 943 Osceola Street, Gastonia, NC. Additionally, the meeting was live on Spectrum Cable Channel 21 and the Gaston County Board of Education YouTube page. Those Board Members in attendance were: Chairman Jeff K. Ramsey, Vice Chairman Dot Cherry, Kevin Collier, Justin Davis, Steve Hall (absent), Lee Dedmon, Dot Guthrie, Robbie Lovelace and Brent Moore.

Additional attendees include: Superintendent Dr. W. Jeffrey Booker, Attorney Sonya McGraw, Associate Superintendents Melissa Balknight and Gary Hoskins, Chief Communications Officer Todd Hagans, Administrative Assistant Andrea Stephens and Board Clerk Dana Luoto.

Chairman Ramsey called the meeting to order at 4:03 p.m. and welcomed everyone.

**Invocation**

Superintendent Booker requested a moment of silence as we acknowledge the life and legacy of three people who had profound influence on public education in Gaston County. We are saddened to learn of the passing of Bill Seabrook, George McSwain and Ken Ratchford, all of whom gave many years of dedicated service to Gaston County Schools. Mr. Seabrook was a loyal member of the Board of Education and also served as Chairman. Mr. Ratchford served as an Assistant Superintendent and Dr. McSwain was our Superintendent of schools in the 1980s.

Superintendent Booker led the invocation.

**Pledge of Allegiance**

Superintendent Booker led the Pledge of Allegiance.

**Agenda Adoption - Action**

The Board considered Agenda Adoption – Action

Motion to adopt the Agenda as presented was made by Ms. Dot Cherry; seconded by Mr. Lee Dedmon motion carried unanimously. (8-0)

**Good News – Information**

Superintendent Booker shared Good News items.

(View PowerPoint)

**Public Expression – Information**

Mayor Rick Coleman – Town of Dallas

210 N. Holland Street

Dallas, NC 28034

RE: Residential growth impacts on area schools

Although Mayor Rick Coleman completed the Request to Speak Form, Mayor Rick Coleman did not appear at the meeting

Monica Powell-Cupid  
3515 Canyon Live Oak Court  
Gastonia, NC 28054

RE: Regulate Mask Mandate

Although Monica Powell-Cupid completed the Request to Speak Form, Monica Powell-Cupid did not appear at the meeting

Cindy Scruggs Johnson  
123 Doster Hight Place  
Mt. Holly, NC 28120

RE: Retire the Red Raider Mascot

Although Cindy Scruggs Johnson completed the Request to Speak Form, Cindy Scruggs Johnson did not appear at the meeting

Amanda Memrick  
104 Timber Ridge Road  
Belmont, NC 28012  
RE: Regulate Mask Mandate

### **Approval/Correction of Minutes**

The Board considered Approval/Correction of Minutes – Action

Motion to adopt minutes of December 20, 2021 as presented was made by Mr. Lee Dedmon; seconded by Mr. Kevin Collier; motion carried unanimously. (8-0)

### **COVID-19 Update – Information**

Chairman Ramsey recognized Superintendent Booker who introduced Mr. Steve Eaton, Public Health Director Gaston County Department of Health & Human Services. Mr. Eaton presented a PowerPoint on COVID-19 Data & Trends.

Superintendent Booker recognized Dr. Jill Payne who presented a PowerPoint on COVID-19 Update. Discussion followed.

### **Action on Whether to Maintain or Amend the Board's Current Face Covering Policy as Required by S.L. 2021-130 – Action**

#### **Motion**

The Motion was made by Mr. Brent Moore; seconded by Mr. Justin Davis that the Board

**Approve that masks are optional for Gaston County Schools for all students, staff and visitors on all campuses until our next Board of Education Meeting on Monday, February 21, 2022.**

A vote was taken and motion to approve the item as presented carried (4-3)

(Mr. Dedmon, Mrs. Guthrie and Mrs. Lovelace opposed motion) (Chairman Ramsey did not vote)

(View PowerPoints)

### **Acceptance of the June 30, 2021 Compliance Report - Action**

Chairman Ramsey recognized Mr. Gary Hoskins who reported that Anderson Smith and Wike PLLC, Certified Public Accountants, have completed their compliance report for the fiscal year ending June 30, 2021. Mr. Hoskins reviewed the report. Discussion followed.

### **Motion**

Motion was made by Mr. Kevin Collier; seconded by Mr. Brent Moore that the Board

#### **Approve the Acceptance of the June 30, 2021 Compliance Report**

A vote was taken and motion to approve the item as presented carried unanimously. (8-0)

(View Compliance Report)

### **Consent Agenda - Action**

The Board considered the Consent Agenda:

- A. Recommended Personnel
- B. Budget Amendments & Budget Transfers
- C. Construction/Repair Change Orders
- D. Roof Replacement Design — Forestview High School
- E. Dump Truck Purchase
- F. Annual Payment — CherryRoad Technologies
- G. Board of Education Meeting Schedule 2022
- H. Contracts
  - The Stepping Stones Group — Contract Addendum Student Specific Nurses
  - Modern Teacher (K-12) — Contract Addendum
  - Scribbles Software
  - BrightStar Care — Budget Addendum

Motion to adopt the Consent Agenda as presented was made by Ms. Dot Cherry; seconded by Mr. Brent Moore motion carried unanimously. (8-0)

### **Superintendent's Comments**

Superintendent Booker thanked the Communications Department for producing and publishing our 2022 Gaston County Schools Storybook.

Superintendent Booker announced that today was the first payroll for classified employees under the new School Business Modernization Program required by the General Assembly. We are making progress with the new system and we appreciate everyone's patience.

Superintendent Booker announced that School Choice billboards are around town. The School Choice Fair will be held on Saturday, January 22 from 9:00 a.m. until 3:00 p.m. at the Gastonia Conference Center and is free to attend. School choice options are grouped into six Academy areas that focus on careers, college prep, health sciences, leadership, public service and technology and industrial engineering.

Superintendent Booker announced the Gaston Regional Science & Engineering Fair will be held on Friday, January 21 and Saturday, January 22 at the Schiele Museum. Special thanks to Duke Energy for being our sponsor of this event.

Superintendent Booker announced our Marching Band Fanfare programs are airing this week and next week on Channel 21. The Marching Band Fanfare was held last fall, and our Communications Department recorded the performances and developed two excellent programs.

Superintendent Booker reminded everyone that Monday is Dr. Martin Luther King, Jr. holiday. There will be no school for students and employees on that date.

Superintendent Booker announced that staff is very aware of the weather forecast for this weekend and if it becomes necessary to delay or close school on Tuesday, we will use our traditional communication methods to let everyone know.

Chairman Ramsey wished Mrs. Guthrie a "Happy Birthday".

### **Closed Session**

Chairman Ramsey asked the Board to consider going into Closed Session under, N.C.G.S. §143-318.11(a)(6) Personnel and N.C.G.S. §143-318.11(a)(3) Consultation with Attorney

Motion to go into Closed Session was made by Mr. Kevin Collier; seconded by Mr. Justin Davis; motion carried unanimously. (8-0)

The Board went into Closed Session at 5:09 p.m.

The Board returned to Open Session at 5:23 p.m.

### **Motion**

The Motion was made by Mr. Justin Davis; seconded by Mr. Kevin Collier that the Board

**Approve Executive Director of Exceptional Children's Programs effective March 1, 2022 for:**

Stacy Huffman

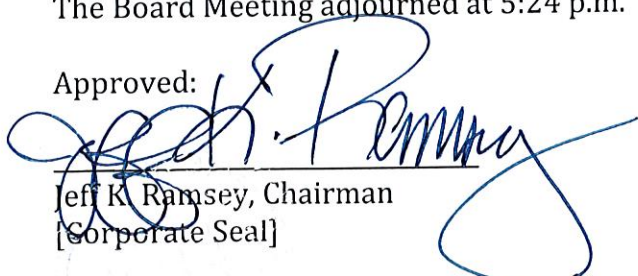
A vote was taken and motion to approve the item as presented carried unanimously. (8-0)

### **Adjournment**

All business having been conducted, Motion to adjourn was made by Mr. Lee Dedmon; seconded by Mr. Justin Davis motion carried unanimously. (8-0)

The Board Meeting adjourned at 5:24 p.m.

Approved:

  
Jeff K. Ramsey, Chairman  
[Corporate Seal]

  
W. Jeffrey Booker, Secretary

Date Approved: 8/2/2022



# Good News from Gaston County Schools

*January 2022*

Gaston County Schools

## School Board Recognition Month



**Gaston County  
Board of Education**

*Thank  
you!*

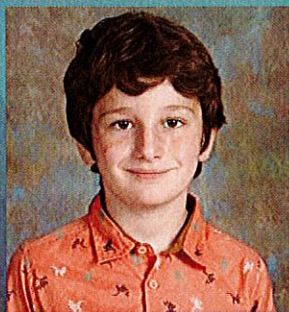
Gaston County Schools



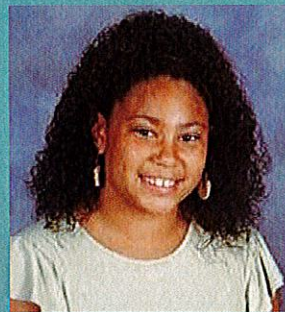


Gaston County Schools

## 'Do the Right Thing' Winners



**Seth Lahmann**  
**New Hope Elementary**



**Alaisha McCorkle**  
**Rankin Elementary**

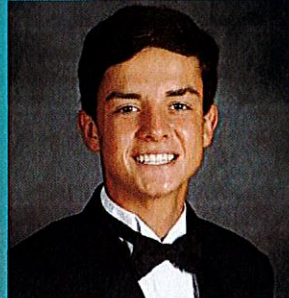
Gaston County Schools



## **'Do the Right Thing' Winners**



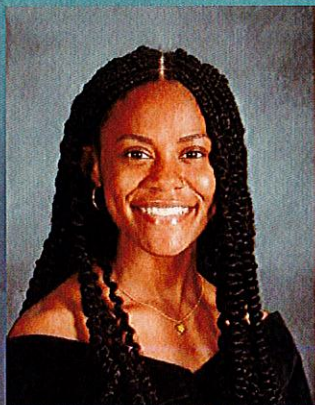
**Lanisha Lindsay  
Grier Middle**



**Kadin Beaver  
Cherryville High**

**Gaston County Schools**

## **Class of 2022 QuestBridge Scholar**



**Ajhinae Brooks  
Highland School  
Of Technology**

**Gaston County Schools**



## **Gaston County Poetry Winner**



**Mason Powers**

**John Chavis  
Middle School**

**Gaston County Schools**

## **N.C. Dogwood Award Recipient**



**Michelle Ellis**

**Hunter Huss  
High School**

**Gaston County Schools**



## National Board Certification



**Erica Hawes**  
**Bessemer City**  
**High School**



**Amanda Matz**  
**North Belmont**  
**Elementary**



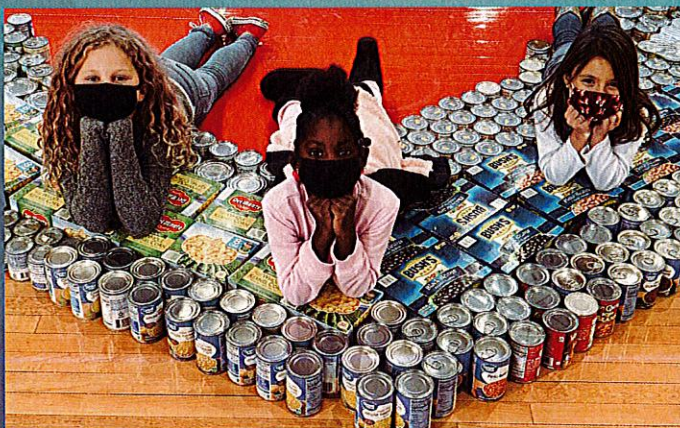
**Kelly Royston**  
**Stuart W. Cramer**  
**High School**



**Kathryn Watts**  
**Southwest**  
**Middle School**

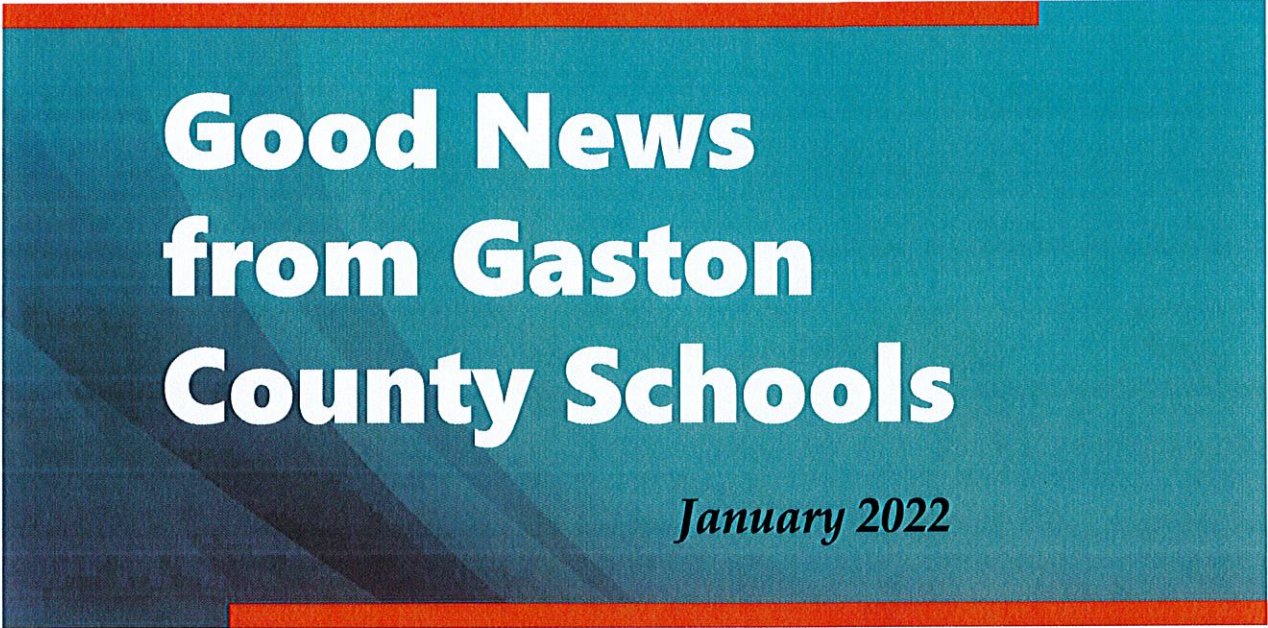
**Gaston County Schools**

## Spirit of Caring and Giving



**Gaston County Schools**





# **Good News from Gaston County Schools**

*January 2022*

**Gaston County Schools**

# GASTON COUNTY COVID-19 DATA & TRENDS

JANUARY 13, 2022

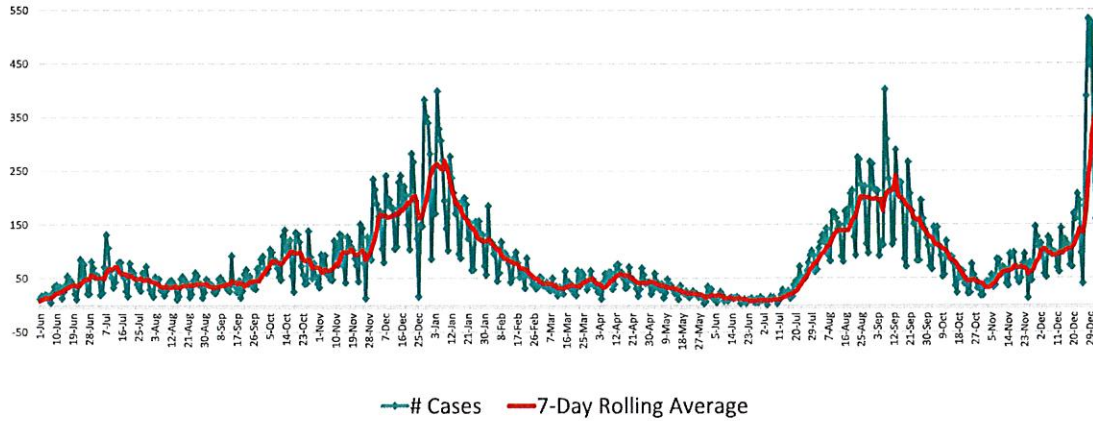


## SUMMARY OF KEY METRICS

Goal	Note	1/3/22	1/10/22
○ Decline or steady sustained level of influenza like illnesses	<i>This indicator is obtained from NC DETECT, and has decreased in the most recent week</i>	✗	✗
○ Downward trajectory or sustained leveling of COVID-like Syndromic cases over 14 days	<i>The Indicator for this measure is the percentage of ED visits resulting in a COVID-19 test. This has increased over the past week.</i>	✗	✗
○ Downward trajectory or sustained leveling of cases over 14 days	<i>The number of cases has increased in the most recent week.</i>	✗	✗
○ Downward trajectory of positive tests as a percentage of total tests over 14 days	<i>Gaston County Percent of Positive cases has increased in the most recent week.</i>	✗	✗
○ Downward trajectory of hospitalizations over 14 days	<i>Hospitalization level has continued to increase in the two most recent weeks.</i>	✗	✗
<div> <span>✓</span> Goal Achieved           <span>—</span> Trending Towards Goal           <span>✗</span> Trending Away from Goal         </div>			



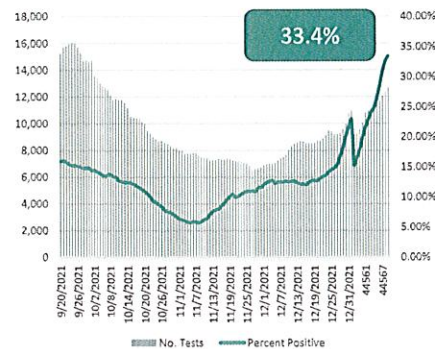
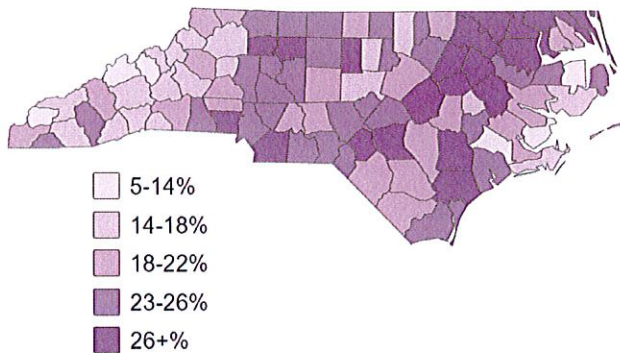
# GASTON COUNTY CASES



Source: NC EDSS, 1-10-22, Based upon date of testing, the most recent days are likely to change as testing data becomes available.

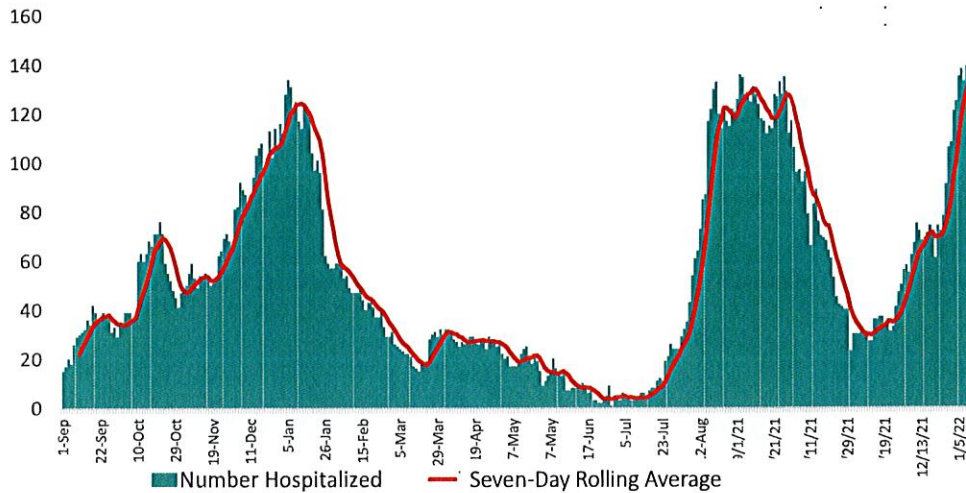
3

# PERCENT OF POSITIVE TESTS



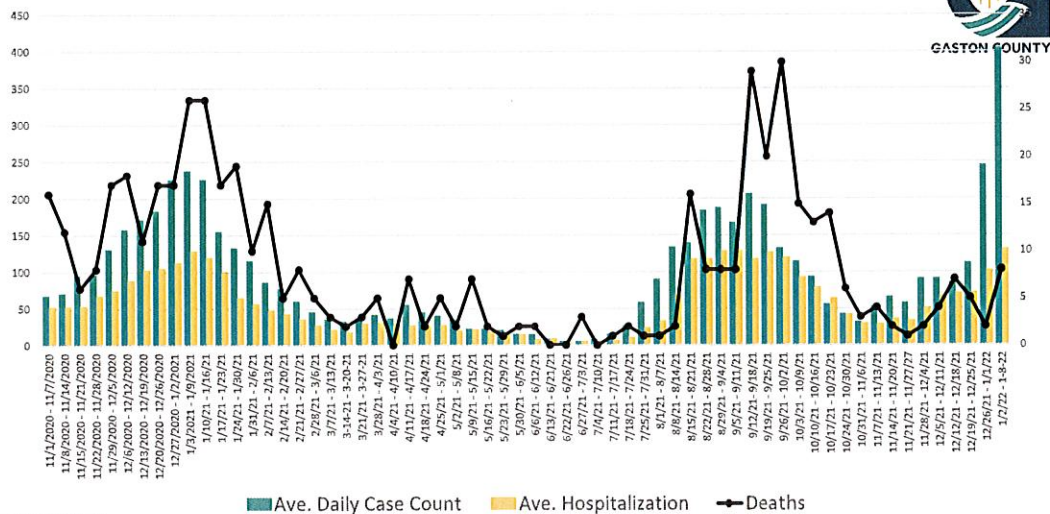
Source: NC EDSS; Calculated based upon the most recent 14 day period..

# GASTON COUNTY HOSPITALIZATIONS



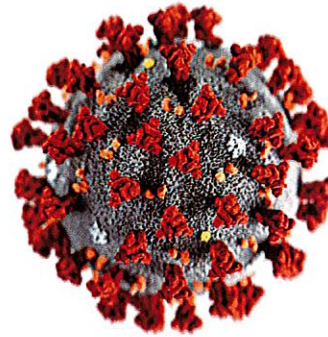
Source: Gaston County DHHS; Includes full Caromont count, and Gaston residents of Atrium Health

# CASES, HOSPITALIZATIONS AND DEATHS

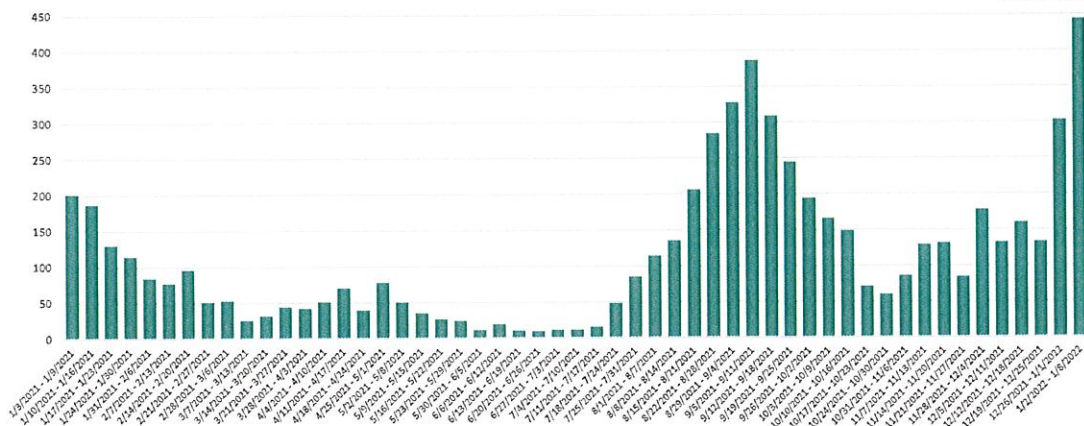


Source: NC EDSS

# COVID-19 GASTON COUNTY SCHOOL CASES AND CONTACTS

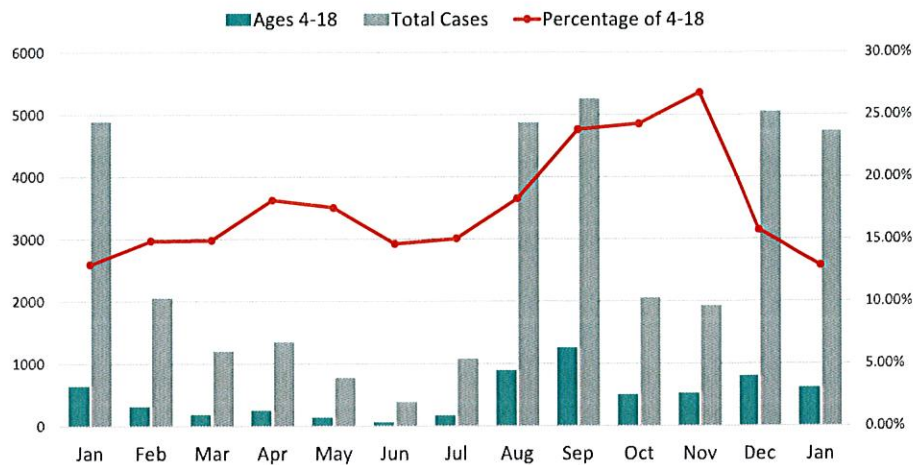


## WEEKLY CASES, AGES 4 - 18



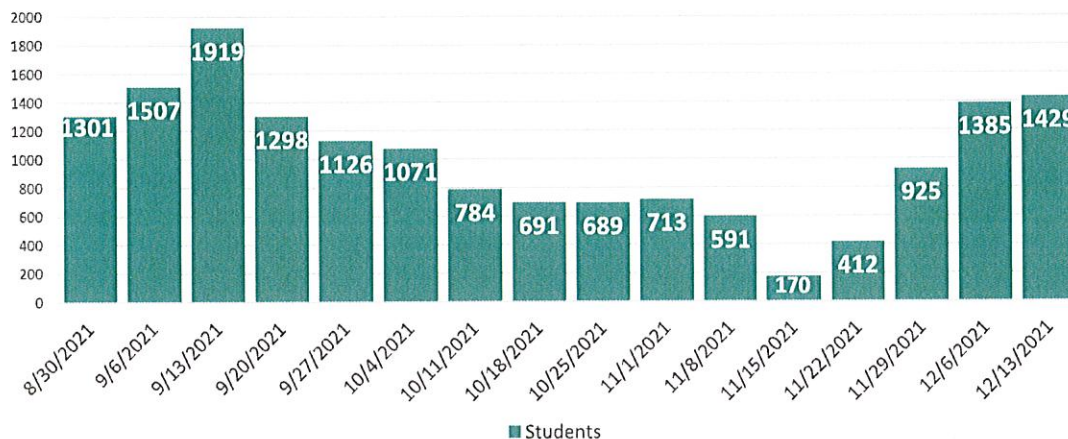


## AGES 4 – 18; PERCENTAGE OF TOTAL CASES



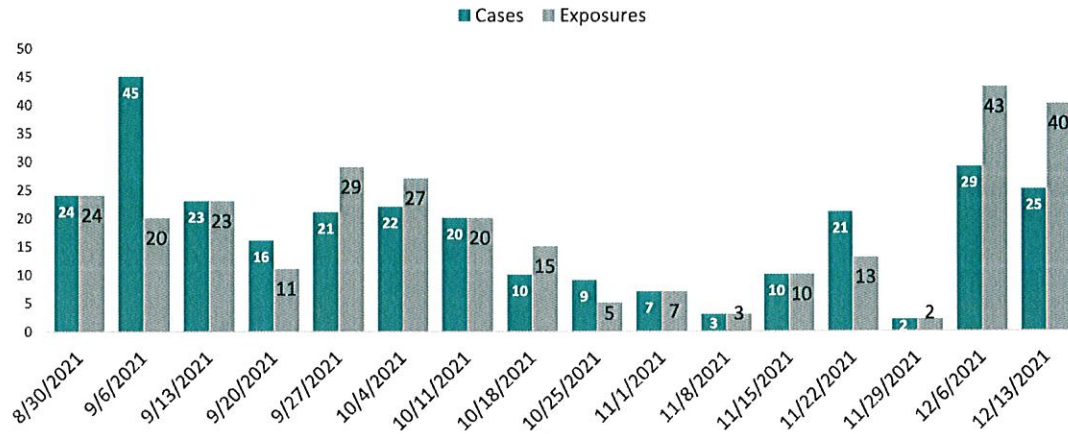
Source: NC EDSS; December 20, 2021

## STUDENT EXPOSURES AND QUARANTINES



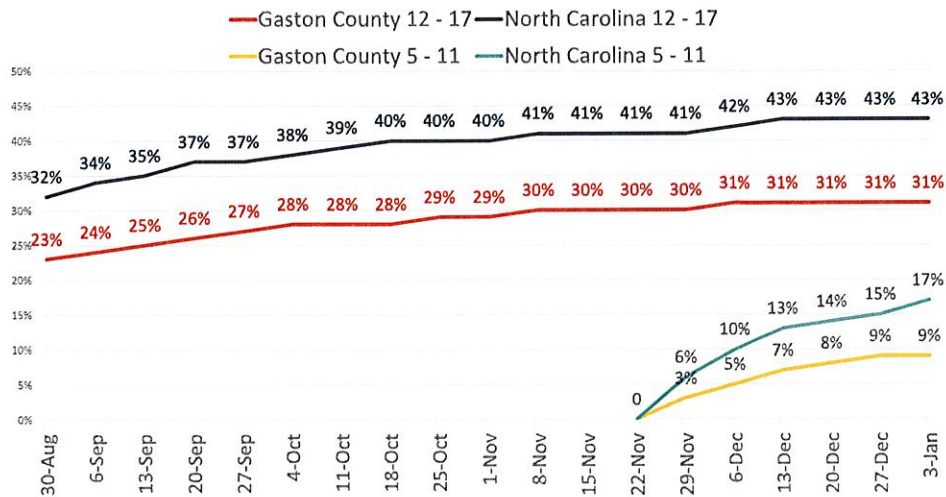
Source: Gaston County, Public, Private and Charter Schools

# FACULTY AND STAFF, CASES AND EXPOSURES



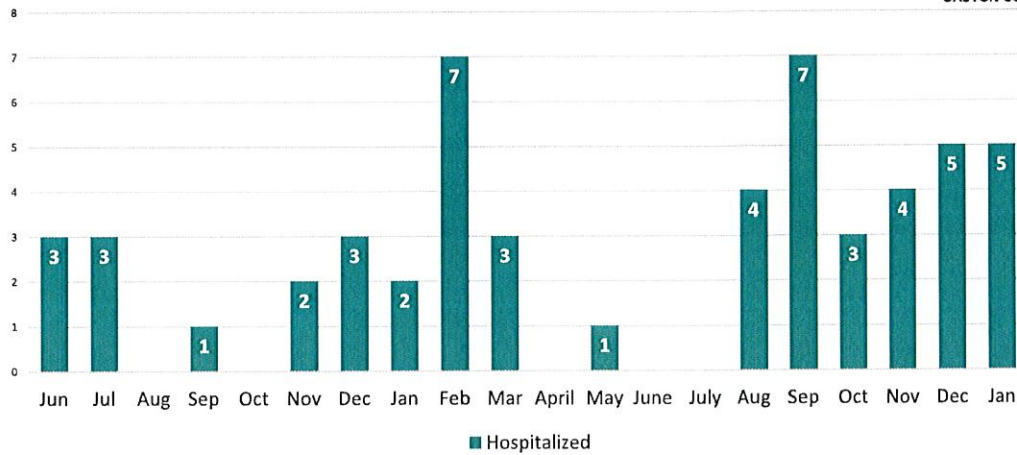
Source: Gaston County, Public, Private and Charter Schools; Some weeks may include partial counts.

# VACCINATION RATES, AGES 5-11 AND 12-17



Source: NC DHHS December 20, 2021

# PEDIATRIC HOSPITALIZATIONS



Source: NC EDSS; 12/20/21; Ages 0-18

# COMPARISON, 2020 - 2021



	2020	2021
Average Daily Case Count	237	404
Ages 4-18, Percent of Total Cases	11.29%	12.55%
Percent of Positive Cases	20.15%	33.4%
Average Daily Hospital Count	112	130

Source: NC EDSS; January 13, 2021, Based upon the first full week of January each year.



# Public Health's Recommendation



*Return to the Strong Schools NC Toolkit and Guidance and reinstate the universal masking protocol. This recommendation is based on the highly transmissible and dominant Omicron variant which has led to our county's highest positivity rate to date, a high number of daily new positives, and a surging hospital census. Further, a universal masking policy will keep the maximum number of children in the classroom and out of quarantine.*

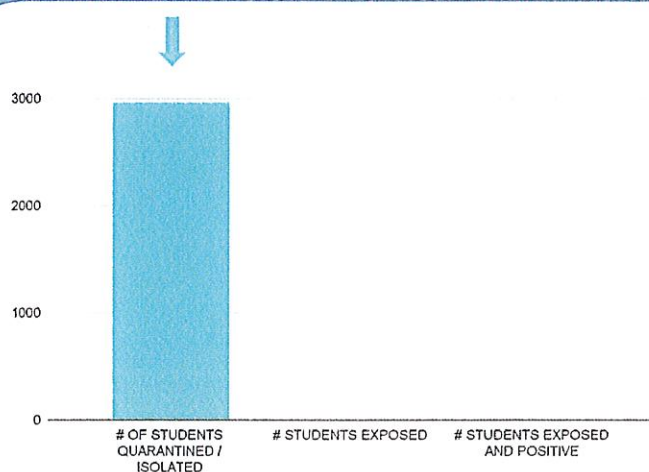






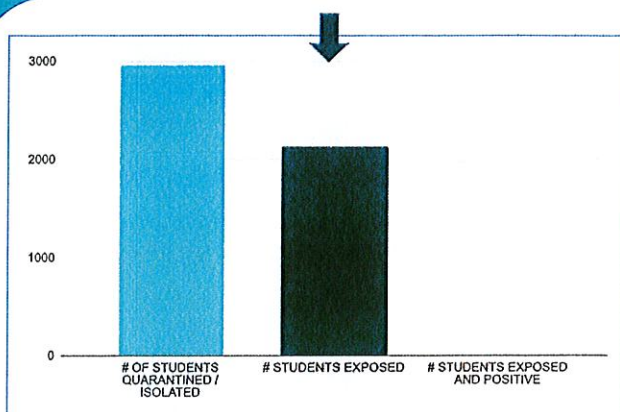
# Covid - 19 Update

January 13, 2022 Gaston County Board of Education



Quarantine and Isolated/Symptomatic

January 13, 2022 Gaston County Board of Education

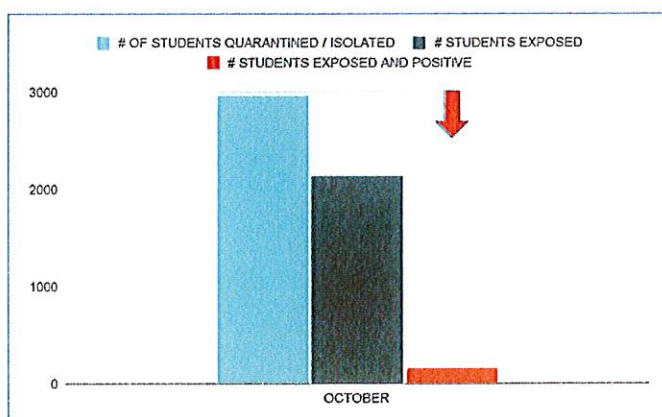


Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.

The number of students exposed includes any student that is classified as a close contact - within 6 feet for 15 minutes or more to a positive covid individual. This number does not include those who:

- Vaccinated
- Positive within past 90 days
- Mask on Mask

January 13, 2022 Gaston County Board of Education



Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.

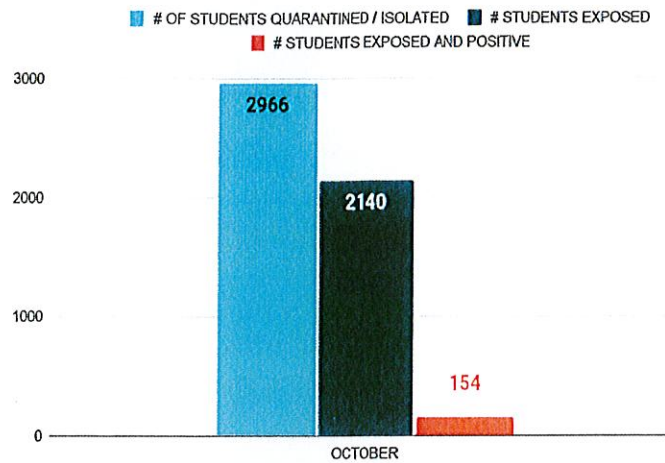
Students who were exposed and became positive.

January 13, 2022 Gaston County Board of Education



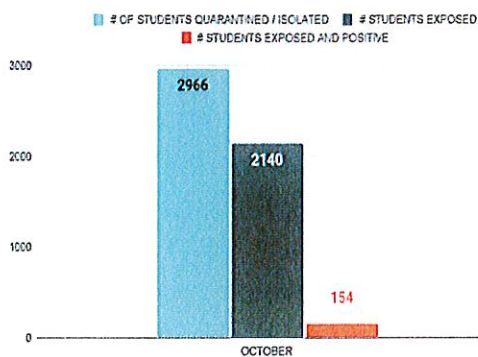
## October 2021

Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.



January 13, 2022 Gaston County Board of Education

## October 2021



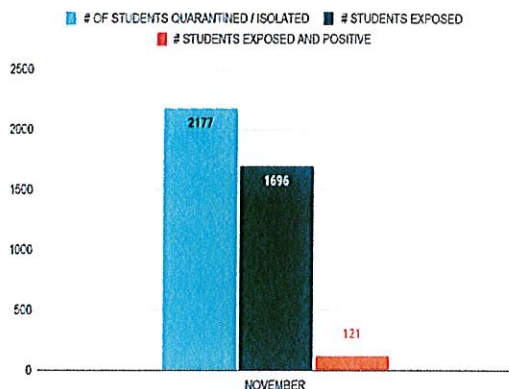
Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.

- Mask Mandated District
- Multiple Mitigation Strategies
- Mask on Mask were eligible to stay in school
- Exposures, Symptomatic, and Positives were isolated or required to quarantine for 10 days
- Excluded from extra-curricular for 10 days
- BOE approved partnership with NCDHHS in opening our Testing Center on

**10/18/2021**

January 13, 2022 Gaston County Board of Education

## November 2021

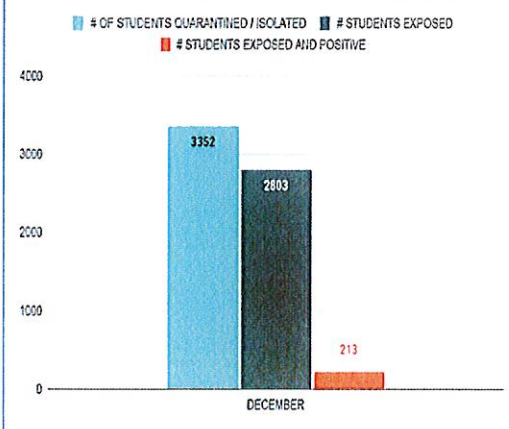


Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.

- Mask Mandated District until 11/29/2021
- Approval of Test to Stay - students and employees can test days 1, 3, 5, and 7, if negative, may return for the instructional day only.
- Mask on Mask - exempt
- Quarantines excluded from extra-curricular for 10 days

January 13, 2022 Gaston County Board of Education

## December 2021



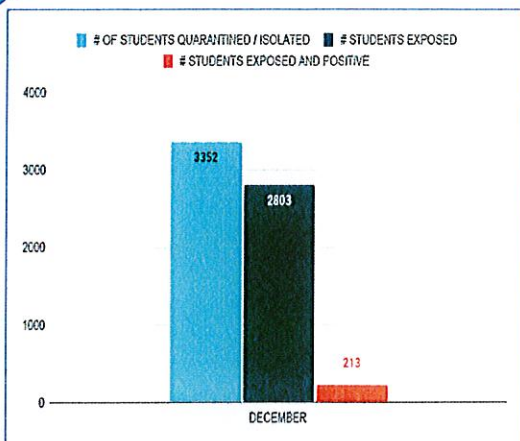
Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.

- Mask Optional
- Test to Stay expanded to feeder testing sites - students and employees who test on days 1, 3, 5, and 7, with negative results are eligible to return for the instructional day only
- Quarantines Excluded from extra-curricular for 10 days

January 13, 2022 Gaston County Board of Education



## December 2021



Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.

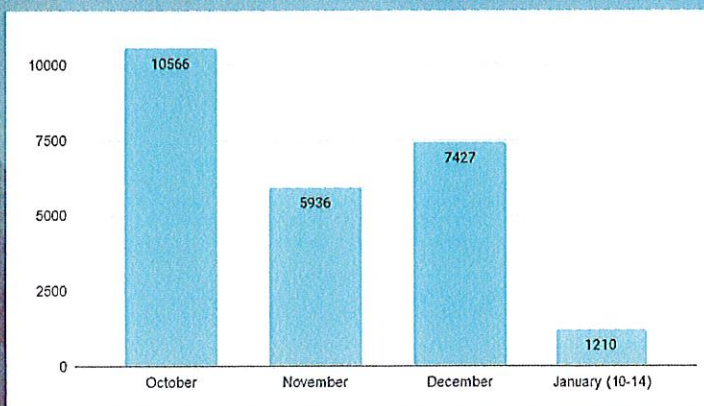
- Requirement shifts from social distance (6ft.) to physical distance (3ft.)
- Symptomatic students are now eligible to return with a negative antigen which means they can test at our testing site

January 13, 2022 Gaston County Board of Education

## Covid Impact on Student Attendance

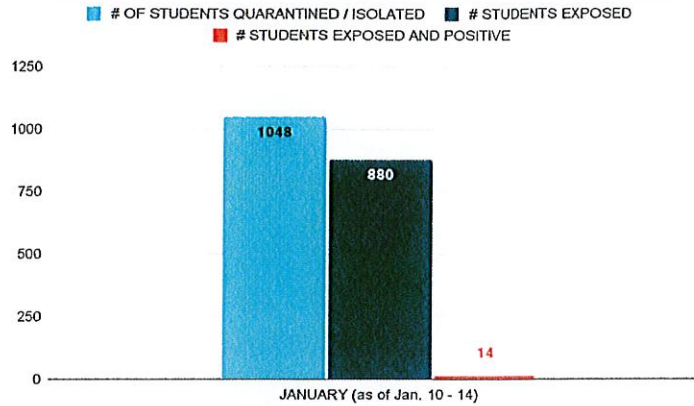
October 2021 - January 2022

Total Student Absences due to Quarantine by Month



January 13, 2022 Gaston County Board of Education

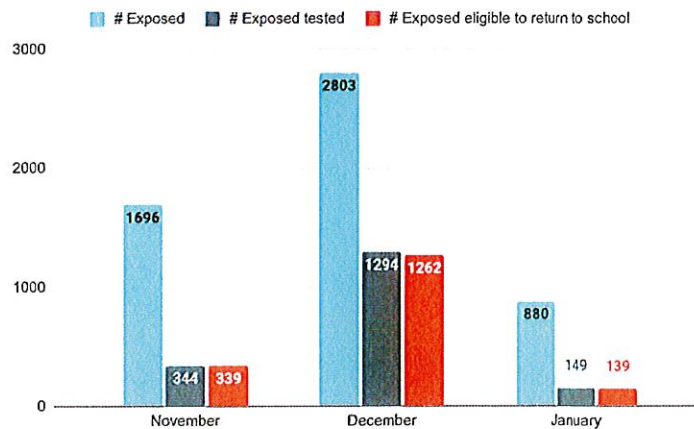
## January 2022 (Jan. 10-14)



Quarantine / Isolated is all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.

January 13, 2022 Gaston County Board of Education <sup>11</sup>

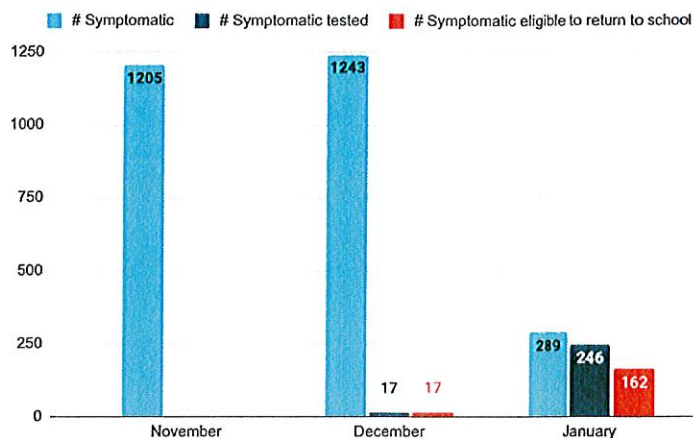
## Test to Stay Impact on Exposed Individuals



January 13, 2022 Gaston County Board of Education <sup>12</sup>



## Testing Center Impact on Symptomatic Students

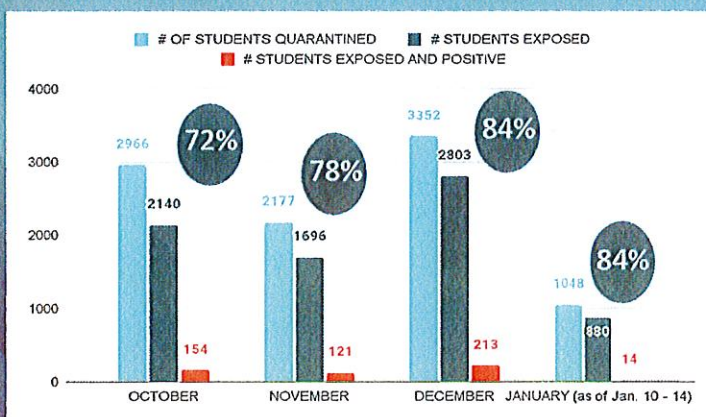


January 13, 2022 Gaston County Board of Education

## October 2021 - January 2022

### % of Quarantined / Isolated from Exposures

Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual.



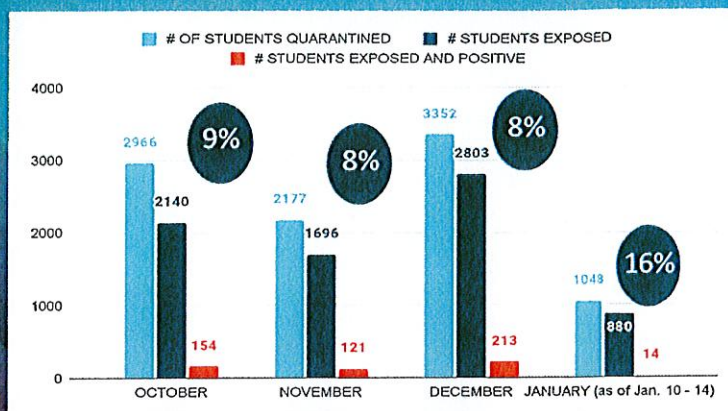
January 13, 2022 Gaston County Board of Education



## October 2021 - January 2022

### % Quarantined for Exposures becoming Positive

Quarantine / Isolated includes all students excluded from school as a symptomatic student or a close contact to a positive Covid-19 individual



January 13, 2022 Gaston County Board of Education



## Covid - 19 Summary

January 13, 2022 Gaston County Board of Education



## New Guidance on Test to Stay from Strongschools NC Toolkit

<b>Exposure (Exemption Test to Stay in Mask Required Setting)</b>	<p>Person in a mask required setting and has been in close contact with someone with COVID-19 in which one or both individuals were not wearing a mask the entire time</p>	<p>Individuals in a <b>mask-required school setting</b> do NOT need to be excluded from school after a close contact, including unmasked exposures (e.g., during lunch or extracurricular activities), if they have no symptoms. Individuals with unmasked exposures in a mask required school setting should get tested on the day of notification of exposure and as close to day 5 after exposure as possible and must wear a mask in school settings. This exemption applies to in-school exposures as described above as well as non-household, out-of-school exposures. While the individual does not need to be excluded from the school setting, quarantine measures may still apply in non-school settings. If testing supply is limited, priority should be given to testing of students participating in athletics because of the higher risk of transmission in that setting.</p>
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StrongSchoolsNC: Public Health Toolkit (K-12) Interim Guidance • Published June 8, 2020; Updated January 10, 2022

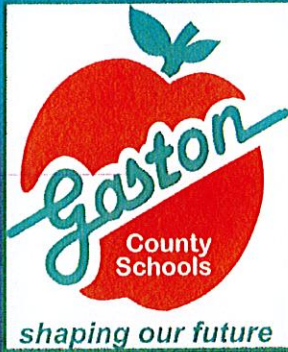
16

January 13, 2022 Gaston County Board of Education

## Key Take-Aways

- Test to Stay provided families the opportunity to reduce the number of days staff and students were out of school for quarantine
- **New** Toolkit Updates reduced the isolation time to 5 days as long as symptoms are improving
- **New** Toolkit Updates allows Mask Optional students to participate in extracurricular activities after the 5 days of quarantine as long as masked
- **New** Toolkit Updates allows Mask Mandatory districts to remain in school unless symptomatic or positive, including extra curricular

January 13, 2022 Gaston County Board of Education



# Covid - 19 Update

January 13, 2022 Gaston County Board of Education

**GASTON COUNTY BOARD OF EDUCATION**

**GASTONIA, NORTH CAROLINA**

Compliance Report

Year Ended June 30, 2021

## **GASTON COUNTY BOARD OF EDUCATION**

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**Report On Internal Control Over Financial Reporting And On  
Compliance and Other Matters Based On An Audit Of  
Financial Statements Performed in Accordance With  
Government Auditing Standards**

**Independent Auditor's Report**

To the Chairman and  
Members of the Gaston County Board of Education  
Gastonia, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Gaston County Board of Education, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated October 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Gaston County Board of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Gaston County Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the Gaston County Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Anderson Smith & Wike PLLC*

Gastonia, North Carolina  
October 22, 2021



**Report on Compliance With Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 and the State Single Audit Implementation Act**

**Independent Auditor's Report**

To the Chairman and  
Members of the Gaston County Board of Education  
Gastonia, North Carolina

**Report on Compliance for Each Major Federal Program**

We have audited the Gaston County Board of Education, North Carolina, compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Gaston County Board of Education's major federal programs for the year ended June 30, 2021. The Gaston County Board of Education's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with Federal and State statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Gaston County Board of Education's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State Single Audit Implementation Act. Those standards, Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Gaston County Board of Education's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the Gaston County Board of Education's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the Gaston County Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### **Report on Internal Control Over Compliance**

Management of the Gaston County Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Gaston County Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Gaston County Board of Education's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Gaston County Board of Education as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Gaston County Board of Education's basic financial statements. We issued our report thereon dated October 22, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gaston County Board of Education's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and State awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

*Anderson Smith & Wike PLLC*

Gastonia, North Carolina  
October 22, 2021



**Report on Compliance With Requirements Applicable To Each Major State Program and Internal Control Over Compliance in Accordance with the OMB Circular Uniform Guidance and the State Single Audit Implementation Act**

**Independent Auditor's Report**

To the Chairman and  
Members of the Gaston County Board of Education  
Gastonia, North Carolina

**Report on Compliance for Each Major State Program**

We have audited the Gaston County Board of Education, North Carolina, compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Gaston County Board of Education's major State programs for the year ended June 30, 2021. The Gaston County Board of Education's major State programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Gaston County Board of education's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina* and the State Single Audit Implementation Act. Those standards, Uniform Guidance, *Audits of States, Local Governments and Non-Profit Organizations* and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about Gaston County Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination on the Gaston County Board of Education's compliance.

## **Opinion on Each Major State Program**

In our opinion, the Gaston County Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2021.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the applicable sections of section the Uniform Guidance as described in the *Audit Manual for Governmental Auditors in North Carolina* and which are described in the accompanying schedule of findings and questioned costs as item 21-1. Our opinion on each major state program is not modified with respect to this matter.

The Gaston County Board of Education's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and the corrective action plan. The Gaston County Board of Education's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Management of the Gaston County Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Gaston County Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on a major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Gaston County Board of Education's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 21-1 that we consider to be significant deficiencies.

The Gaston County Board of Education's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the corrective action plan. The Gaston County Board of Education's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Gaston County Board of Education as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Gaston County Board of Education's basic financial statements. We issued our report thereon dated October 22, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gaston County Board of Education's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and State awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

*Anderson Smith & Wike PLLC*

Gastonia, North Carolina  
October 22, 2021



**Gaston County Board of Education  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2021**

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**Section I. Summary of Auditor's Results**

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**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_yes    X\_no
- Significant Deficiency(s) identified that are not considered to be material weaknesses: \_\_\_yes    X\_none reported

Noncompliance material to financial statements noted \_\_\_yes    X\_no

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_yes    X\_no
- Significant Deficiency(s) identified that are not considered to be material weaknesses: \_\_\_yes    X\_none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) \_\_\_yes    X\_no

Identification of major federal programs:

**CFDA Numbers**

**Name of Federal Program or Cluster**

84.010  
21.019  
84.425

Title I Cluster  
COVID-19 Coronavirus Relief Fund  
COVID-19 Education Stabilization Fund

**Gaston County Board of Education  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2021**

Dollar threshold used to distinguish between  
Type A and Type B Programs

\$ 1,555,310

Auditee qualified as low-risk auditee?

X yes    \_\_\_ no

State Awards

Internal control over major State programs:

- Material weakness(es) identified?

\_\_\_ yes    X no

- Significant Deficiency(s) identified  
that are not considered to be  
material weakness

X yes    \_\_\_ none reported

Type of auditor's report issued on compliance for major State programs: Unmodified

Any audit findings disclosed that are required  
to be reported in accordance with the State  
Single Audit Implementation Act

X yes    \_\_\_ no

Identification of major State programs:

Program Name

State Public School Fund

State Appropriations-School Buses

Vocational Education-State Months of Employment

NC Pre-Kindergarten Program

**Gaston County Board of Education  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2021**

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**Section II. Financial Statement Findings**

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None



**Gaston County Board of Education  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2021**

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**Section III. Federal Award Findings and Questioned Costs**

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None

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**Section IV. State Award Findings and Questioned Costs**

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N.C. Department of Public Instruction  
Program Name: State Public School Fund

21-1 Criteria: The school system cannot exceed the number of positions or months of employment allotted by the Department of Public Instruction.

Condition: The school system did exceed the number of months allotted by the Department of Public Instruction.

Effect: The school system exceeded the months allotted by 6.7 months out of 12,124 allotted for classroom teachers, and 1.09 out of 1205 for instructional support.

Cause: Oversight on the part of the Board personnel.

Questioned costs: The Board has accrued a liability as of June 30, 2021, payable to the State of North Carolina, for the excess months of employment used. The amount of costs was \$41,112.

Recommendation: We recommend that the Board implement procedures to eliminate excess months used over months allotted.

Management Response: The Board of Education agrees with this finding.



**Gaston County Board of Education  
Corrective Action Plan  
For the Fiscal Year Ended June 30, 2021**

**Gaston County Schools**  
*shaping our future*

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**Section II. Financial Statement Findings**

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None reported

**W. Jeffrey Booker**  
Superintendent

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**Section III. Federal Award Findings and Questioned Costs**

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None reported

**Central Administrative Office**

943 Osceola Street  
P. O. Box 1397  
Gastonia, NC 28053  
704-866-6100  
FAX 704-866-6175

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**Section IV. State Award Findings and Questioned Costs**

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Department of  
Exceptional Children

215 West Third Avenue  
Gastonia, NC 28052  
704-866-6160  
FAX 704-866-6191

Finding: 21-1

Name of contact person:

Gary Hoskins, Chief Financial Officer

Corrective Action:  
been the policy in the

The Board will review reports monthly as has  
past.

Division of  
Resource Management

1351 Bradford Heights Road  
Gastonia, NC 28054  
704-866-6129  
FAX 704-866-6193

Proposed Completion Date:

Immediately

**School Nutrition Programs**

500 Reid Street  
Lowell, NC 28098  
704-836-9110  
FAX 704-824-8442

**Staff Development Center**

240 Eighth Avenue  
Cramerton, NC 28032  
704-824-2828  
FAX 704-824-4918

**Teacher Resource Center**

366 W. Garrison Boulevard  
Gastonia, NC 28052  
704-866-6174  
FAX 704-866-6194

**Gaston County Board of Education  
Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2021**

Findings: 2018  
18-1 Corrected

Findings: 2019  
19-1 Corrected

Findings: 2020  
20-1: Corrected



**GASTON COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Year Ended June 30, 2021**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Expenditures
<b>Federal Grants:</b>			
<b>Cash Programs:</b>			
<u>U. S. Department of Agriculture</u>			
School Nutrition Program (Note 3)			
<u>Child Nutrition Cluster:</u>			
Non-cash Assistance (Commodities)			
Passed-through the N.C. Department of Public Instruction:			
National School Lunch Program			
Non-cash Assistance	10.555	PRC 035	\$ 1,175,666
Cash Assistance			
Passed-through the N.C. Department of Public Instruction:			
Summer Food Service Program for Children	10.559	PRC 035	13,630,763
Total Cash Assistance			13,630,763
Total Child Nutrition Cluster:			14,806,429
Child and Adult Food Care Program	10.558	PRC 035	16,248
Child Nutrition Discretionary Grants Limited Availability	10.579	PRC 053	47,817
Total School Nutrition Program (Note 3)			14,870,494
Total U. S. Department of Agriculture			14,870,494
<u>U.S. Department of the Treasury</u>			
Passed-through the NC Office of State Budget and Management			
NC Pandemic Recovery Office			
Passed-through the N.C. Department of Public Instruction:			
Coronavirus Relief Fund			
Summer Learning Program	21.019	PRC 121	1,605,346
Remote Instructional		PRC 123	59,993
Student Computer and Devices		PRC 124	626,565
School Nutrition		PRC 125	2,083,158
Personnel Computers and Devices		PRC 126	100,302
Home and WiFi		PRC 128	227,446
Learning Management System		PRC 129	60,027
Grants for Exceptional Children Services		PRC 132	819,993
Low Wealth Supplemental Funds		PRC 134	354,659
Cybersecurity		PRC 135	67,956
Personal Protective Equipment		PRC 137	937,221
Total U.S. Department of the Treasury			6,942,666
<u>U.S. Department of Education</u>			
<u>Office of Elementary and Secondary Education</u>			
Passed-through the N.C. Department of Public Instruction:			
Grants to Local Education - Basic and Concentration			
Title I Cluster:			
Educationally Deprived Children	84.010	PRC 050	8,809,884
School Improvement - Title I	84.010	PRC 105 & 115	530,588
			9,340,472
School Improvement Grant	84.377	PRC 117	400,267
English Language Acquisition Grants	84.365	PRC 104, 111	215,507
21st Century Community Learning Centers	84.287	PRC 110	203,227
Supporting Effective Instruction State Grants	84.367	PRC 103	1,058,775
Student Support and Academic Enrichment	84.424	PRC 108	860,073
COVID-19 Education Stabilization Fund			
CARES Act K12 Emergency Relief Fund ESSER I	84.425D	PRC 163	7,058,253
Digital Curricula	84.425D	PRC 165	208,987
Learning Management System	84.425D	PRC 166	1,870
Exceptional Children Grants	84.425D	PRC 167	7,500
Specialized Instructional Support for COVID-19	84.425C	PRC 169	277,180
GEER Supplemental Instructional Services	84.425C	PRC 170	403,206
CARES Act K12 Emergency Relief Fund ESSER II	84.425D	PRC 171	1,356,965
CARES Act K12 Emergency Relief Fund ESSER III	84.425D	PRC 181	1,158,337
			10,472,298

**GASTON COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**(Continued)**  
**For the Year Ended June 30, 2021**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Expenditures
<u>Office of Special Education and Rehabilitative Services</u>			
Passed-through the N.C. Department of Public Instruction:			
<u>Special Education Cluster:</u>			
Individuals with Disabilities Education Act			
Education of the Handicapped	84.027	PRC 060	6,145,887
Preschool Handicapped	84.173	PRC 049	132,915
Children with Special Needs	84.027	PRC 114	234,462
Targeted Assistance	84.027	PRC 118	28,291
Targeted Assistance	84.027	PRC 119	3,820
State Improvement	84.027	PRC 082	17,214
Total Special Education Cluster:			6,562,589
<u>Education for Homeless Children and Youth Cluster</u>			
Education of Homeless Children and Youth	84.196	PRC 026	59,372
Passed-through the N.C. Department of Public Instruction:			
Carl D. Perkins Vocational and Applied Technology			
Education Act Amendments of 1990			
Basic Grants to States			
- Program Development	84.048	PRC 017	493,326
Total U. S. Department of Education			29,665,906
<u>U.S. Department of Defense</u>			
Direct Program:			
ROTC	12.000		364,614
Total federal assistance			51,843,680
<b>State Grants:</b>			
<u>N.C. Department of Public Instruction:</u>			
State Public School Fund			183,189,887
Driver Training - SPSF		PRC 012	337,845
School Technology Fund - SPSF		PRC 015	379,044
Vocational Education			
- State Months of Employment		PRC 013	9,716,640
- Program Support Funds		PRC 014	419,394
State Appropriations- School Buses- Noncash			1,181,300
Total N.C. Department of Public Instruction			195,224,110

**GASTON COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**(Continued)**  
**For the Year Ended June 30, 2021**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Expenditures</u>
<b><u>N.C. Department of Health and Human Services:</u></b>			
Division of Child Development:			
NC Pre-Kindergarten Program			5,664,890
Division of Public Health			
School Nurse Funding Initiative			100,000
Total N.C. Department of Health and Human Services			5,764,890
Total State assistance			200,989,000
Total federal and State assistance			\$ 252,832,680

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the Gaston County Schools under programs of the federal government and the State of North Carolina for the year end June 30, 2021. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Gaston County Schools, it is not intended Federal Awards (Uniform Compliance) and the State Single Audit to and does not present the financial position, changes in net assets or cash flows of Gaston County Schools.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited. Gaston County Schools has elected not to use the 10-percent de minimis indirect cost rate under the Uniform Guidance.

**Note 3: Cluster of Programs**

The following are clustered by the NC Department of Public Instruction and are treated separately for state audit requirement purposes: School Nutrition Program