

Marquette Area Public Schools
BOARD OF EDUCATION
1201 W. Fair Avenue
Marquette, MI 49855
(906) 225-4200 - www.mapsnet.org

Rescheduled Regular Meeting
Monday, August 25, 2008, 4:00 p.m.
MAPS Central Office Board Room
1201 West Fair Avenue

MINUTES

- **Call to Order**

A Rescheduled Regular meeting of the Marquette Area Public Schools Board of Education was held Monday, August 25, in the Board Room of the Central Administration Office. The meeting was called to order by Board President **Alan Hawker** at 4:00 p.m. In the absence of Scott Brogan, Mr. Hawker named **Mark Smith** Temporary Secretary.

- **Roll Call**

Members Present

Alan Hawker	President
Norman Gruber	Trustee
Tony Retaskie	Trustee
Mark Smith	Trustee / Temporary Secretary
Laura Songer	Trustee

Members Absent

Kellie Holmstrom, DVM	Vice President
Scott Brogan	Secretary-Treasurer

Central Administration Present

Jon Hartwig	Superintendent
Deborah Veiht	Assistant Superintendent
Tim Yeadon	Assistant Superintendent for Finance
Sharon Thum	Human Resources Manager
Jackie Winkowski	Administrative Assistant / Recording Secretary

Others Present

MAPS Teachers Kim Carr and Kim Matulewicz; TV 6 Reporter; Mining Journal Reporter Miriam Moeller; Parent Elise McCommons (arrived at 4:20 p.m.)

- **Approve Agenda**

A motion was made by Tony Retaskie and seconded by Mark Smith to approve the Agenda as presented. Motion carried, 5-0.

- **Approve Minutes of August 12, 2008, Special Board Meeting**

A motion was made by Mark Smith and seconded by Norm Gruber to approve the Minutes of the August 12 Special Board Meeting as presented. Motion carried, 5-0.

- **Superintendent's Report**

Superintendent Jon Hartwig's report included the following:

- The Central Office HVAC project is nearing completion.
- Newly-Tenured Teachers **Kim Carr** and **Kim Matulewicz**, both high school teachers, reported on their experiences as new educators. (The teachers left the meeting following this item.)
- Projected 2008-09 Class Size Report – Mr. Hartwig reported it appears student enrollment is close to projections.
- The Michigan Department of Education has approved MAPS' grades 9-12 "Seat Time Waiver" application; this different way of educating students will be offered to students not current enrolled at MAPS. The grades K-8 request was not approved.
- On September 4 MAPS will host State Superintendent of Public Instruction Mike Flanagan.

- **Comments from the Public (Agenda Items Only)**

None.

- **Approve Consent Agenda:**

A motion was made by Tony Retaskie and seconded by Mark Smith to approve the consent agenda as presented, including the:

- Personnel Report dated August 22, 2008 (copy attached); and
- Financial Reports:
 - July 2008 Receipts and Disbursements; and
 - July 2008 Financial Reports.

Motion carried, 5-0.

There was consensus among the Board members present that in the future, to save copying, the Receipts and Disbursements information and Financial Reports should just be emailed to Board members and not photocopied. **Al Hawker** advised he will check with the other two Board members.

- **Board Committee Report: Planning Committee Meeting of August 12** – Planning Committee Member **Mark Smith** reported on August 12 discussion items, all of which are detailed in the committee meeting minutes. The committee addressed the following issues: Board of Education meeting reporting; "All Arts pass" – no recommendation to proceed with one; Board member compensation; Long-Range Capital Projects report; Army banner proposal – no recommendation to proceed; Expenditure reduction planning for 2009-10; Testing Out Policy discussion; and Future Agenda Topics. The committee also discussed and recommended approval of the following:

Action Item: Consider Approval of Michigan Virtual School Courses – A motion was made by **Mark Smith** and seconded by **Norm Gruber** to implement Michigan Virtual School Course offerings / Michigan Merit Curriculum (lists attached) at Marquette Senior High School effective immediately. Following discussion, during which it was noted that students with scheduling conflicts will have the virtual courses as an alternative, the motion carried, 5-0.

- **Correspondence**

August 12 letter from Anderson, Tackman & Company, PLC – The attached letter was presented as part of the Board Packet and discussed. **Tim Yeadon** explained its purpose.

Family of Marianne Evans – **Al Hawker** mentioned correspondence from the family of Marianne Evans, a MAPS teacher who passed away recently. The family expressed appreciation for condolences from members of the school family.

- **Comments from the Public (General)**

Name / Topic

Elise McCommons, parent, expressed concern about the turnover of instructional program aide employees, also that training is now being offered to aides but without compensation for participating.

- **Board Members’ Comments**

Board members’ comments covered the following topics:

- Appreciation to Ms. McCommons for her input.
- Appreciation to Teachers Carr and Matulewicz for their reports and congratulations to them on being tenured.
- Auditing firm’s letter.
- Appreciation for new Virtual School implementation, also for approval of Seat Time Waiver.

- **Board President’s Comments**

None.

- **Announcements and Other Meetings**

Staff Professional Development Days		Aug. 27-28	
Staff Welcome Back Picnic	Presque Isle	Aug. 27	1 p.m.
GNC Cross Country Challenge	Marquette	Aug. 28	4 p.m.
First Home Football Game (vs. Petoskey)	MSHS	Aug. 29	7 p.m.
Labor Day Holiday		Sept. 1	
First Day of School for Students		Sept. 2	
Board Executive Committee Meeting	Board Room	Sept. 3	12:15 p.m.
State Superintendent Mike Flanagan’s visit to MAPS		Sept. 4	
UP Education Legislative Summit		Sept. 4-5	
Board Planning Committee Meeting	Board Room	Sept. 10	8:15 a.m.
Board Performance Committee Meeting	Board Room	Sept. 12	12:30 p.m.
MSHS Homecoming week		Sept. 15-19	
MAPS Parent Advisory Council	MSHS Library	Sept. 16	6:30 p.m.
Board Meeting, Regular	MSHS Library	Sept. 22	6 p.m.

NOTE: Regular Board meetings taking place in the HS Library currently have delayed telecasts on Charter Communications Channel 8

- **Adjourn**

A motion was made by Mark Smith and seconded by Norm Gruber to adjourn the meeting. Motion carried; adjourned at 4:52 p.m.

Alan Hawker
President

Mark Smith
Temporary Secretary

Jackie Winkowski, Admin.
Assistant / Recording Secretary

MEMORANDUM

TO: Jon Hartwig
FROM: Sharon Thum
DATE: August 22, 2008
RE: Personnel Report for the August 25, 2008 Special Board Meeting

REVISED

The following personnel changes are to be reported to the Board of Education at its August 25, 2008 meeting. These recommendations are contingent upon the successful completion and return of all necessary employment paperwork including the criminal records check and fingerprints.

RESIGNATION

Jenny Koivisto, Instructional Program Aide, has notified Special Education Coordinator Valerie Valima that she will be resigning and not be returning for the 08-09 school year.

Johnny Day, Bus Driver and BMS Kitchen Worker, has notified Peggy Mullen and John Kurkowski that he will be resigning and not be returning for the 08-09 school year.

Jackie Andresen, HS Hall Monitor has notified the Human Resources Department that she will be resigning and not be returning for the 08-09 school year.

Michelle Bradley, SK Teacher Assistant, has submitted a letter of resignation effective immediately. She has accepted a teaching position in Ironwood.

Erin LaValley, Instructional Program Aide, has submitted a letter of resignation effective immediately. She has accepted a position at MGH.

APPOINTMENT

Alicia Hampton has been recommended as a full time 7th **Grade Language Arts Teacher**, posting #2026, BMS, effective August 27, 2008. This position is vacant following the movement of Sue Fries.

Jennifer Mons has been recommended as a part time **.70 FTE Physical Education Teacher**, posting #2030, SH, effective August 27, 2008. Ms. Mons earned a Bachelor's Degree in Elementary Education with a major in Language Arts. Previous experience includes serving as a classroom aide with AMCAB, as a YMCA summer camp leader, NMU Resident Advisor, daycare assistant, and substitute teacher. This position is vacant due to the movement of Alicia Hampton.

INFORMATIONAL

VOLUNTEER

Milton Braga, JV2 Boys Soccer Coach

PCMI

Laurie O'Dovero, MSHS Co-Assistant Gymnastics Coach, resigned

Gretchen Devroy, MSHS Head Gymnastics Coach, resigned

c: M. Edgell, M. Carne, B. Jacobson, R. Plourde, J. Flath, J. Winkowski

**MICHIGAN VIRTUAL SCHOOL
COURSE OFFERINGS
Michigan Merit Curriculum [MMC]**

COURSE TITLE

1. Algebra 1A
2. Algebra 1B
3. Algebra 2A
4. Algebra 2B
5. Biology A
6. Biology B
7. Chemistry A
8. Chemistry B
9. Civics
10. Earth Science A
11. Earth Science B
12. Economics
13. English 10A
14. English 10B
15. English 11A
16. English 11B
17. English 12A
18. English 12B-American Literature
19. English 9A
20. English 9B
21. Geometry A
22. Geometry B
23. Physics A
24. Physics B
25. Pre-Algebra A
26. Pre-Algebra B
27. Probability & Stats A
28. Probability & Stats B
29. Psychology A
30. Psychology B
31. US History & Geography A
32. US History & Geography B
33. World History & Geography A
34. World History & Geography B

MICHIGAN VIRTUAL SCHOOL
ADVANCED PLACEMENT COURSE OFFERINGS
Michigan Merit Curriculum [MMC]

ADVANCED PLACEMENT TITLE

1. AP Art History 1A
2. AP Art History 1B
3. AP Biology 1A
4. AP Biology 1B
5. AP Calculus AB 1A
6. AP Calculus AB 1B
7. AP Calculus BC 1A
8. AP Calculus BC 1B
9. AP Chemistry A
10. AP Chemistry B
11. AP Computer Science A 1A
12. AP Computer Science A 1B
13. AP English Language & Composition 1A
14. AP English Language & Composition 1B
15. AP English Literature & Composition 1A
16. AP English Literature & Composition 1B
17. AP Environmental Science 1A
18. AP Environmental Science 1B
19. AP French 1A
20. AP French 1B
21. AP Macroeconomics
22. AP Microeconomics
23. AP Microeconomics
24. AP Physics B 1A
25. AP Physics B 1B
26. AP Psychology
27. AP Spanish Language 1A
28. AP Spanish Language 1B
29. AP Statistics 1A
30. AP Statistics 1B
31. AP US Government & Politics
32. AP US History 1A
33. AP US History 1B



ANDERSON, TACKMAN & COMPANY, P.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Agenda #11

PARTNERS

JOHN W. BLEMBERG, CPA

ROBERT J. DOWNS, CPA, CVA

DANIEL E. BIANCHI, CPA

MICHIGAN
ESCANABA
IRON MOUNTAIN
KINROSS
MARQUETTE

WISCONSIN
GREEN BAY
MILWAUKEE

August 12, 2008

Board of Education
Marquette Area Public Schools
1201 W. Fair Avenue
Marquette, MI 49855

This letter is intended to communicate certain matters related to the scope, timing, and consideration of fraud of our audit of Marquette Area Public Schools' financial statements as of and for the year ended June 30, 2008.

Communication

Effective two-way communication between Anderson, Tackman, & Co., P.L.C. and Marquette Area Public Schools Board of Education is important to understanding matters related to the audit and in developing a constructive working relationship.

Your insights may assist us in understanding Marquette Area Public Schools and its environment, in identifying appropriate sources of audit evidence, and in providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate with us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of management.

We will timely communicate to you any fraud involving management and other fraud that causes a material misstatement of the financial statements, illegal acts that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

Independence

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence

standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, without our permission no partner or professional employee of Anderson, Tackman, & Co., P.L.C. is permitted to own any direct financial interest or a material indirect financial interest in a client or any affiliates of a client. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with Firm policy. In addition, our policies restrict certain non-audit services that may be provided by Anderson, Tackman, & Co., P.L.C. and require audit clients to accept certain responsibilities in connections with the provision of permitted non-attest services.

The Audit Planning Process

Our audit approach places a strong emphasis on obtaining an understanding of how your organization functions. This enables us to identify key audit components and tailor our procedures to the unique functions. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of business objectives, strategies, risks, and performance.

We will obtain an understanding of internal control to assess its impact on determining the nature, timing, and extent of audit procedures, and we will establish an overall materiality limit for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error.

We will use this knowledge and understanding, together with other factors, to first assess the risk that errors or fraud may cause a material misstatement at the financial statement level. The assessment of the risks of material misstatement at the financial statement level provides us with parameters within which to design the audit procedures for specific account balances and classes of transactions. Our risk assessment process at the account-balance or class-of-transactions level consists of:

- An assessment of inherent risk (the susceptibility of an assertion relating to an account balance or class of transactions to a material misstatement, assuming there are no related controls); and
- An evaluation of the design and effectiveness of internal control over financial reporting and our assessment of control risk (the risk that a material misstatement could occur in an assertion and not be prevented or detected on a timely basis by the company's internal control).

We will then determine the nature, timing, and extent of tests of controls and substantive procedures necessary given the risks identified and the controls as we understand them.

The Concept of Materiality in Planning and Executing the Audit

In planning the audit, the materiality limit is viewed as the maximum aggregate misstatements, which if detected and not corrected, would cause us to modify our opinion on the financial statements. The materiality limit is an allowance not only for misstatements that will be detected and not corrected but also for misstatements that may not be detected by the audit. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. At the end of the audit, we will inform you of all individual unrecorded misstatements aggregated by us in connection with our evaluation of our audit test results.

Our Approach to Internal Control Relevant to the Audit

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Our review and understanding of your organization's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

Timing of the Audit

We have worked with management to determine a mutually agreeable timetable for the various phases of our audit. Key dates are as follows:

Preliminary fieldwork: June 2008

Year-end fieldwork: August 2008

Final: October 31, 2008

Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

Consideration of Fraud in a Financial Statement Audit

The Accounting Profession has implemented the Statement of Auditing Standards #99 *Consideration of Fraud in a Financial Statement Audit*. This statement requires us to not only evaluate fraud at our level but to inquire and make certain inquiries of the board, management & employees about the fraud risk in their organization at their respective levels. Accordingly, we are required to document this either in personal meeting or by letter. We are required to inquire about the following specific fraud issues:

- Your knowledge of any actual fraud or suspicions of fraud affecting the entity.
- Your awareness of any allegation of fraud or suspected fraud affecting the entity.

- Your understanding of the fraud risk within your entity, including any areas in which you feel are at greater risk or transactions that questionable in nature.
- How the Board members communicate to each other, management, and employees the importance of ethical behavior and business practices.
- Whether any programs have been implemented to address the risk of fraud or otherwise help or deter & detect fraud, including monitoring controls.
- The nature of monitoring multiple locations or business segments and whether any of them possess a higher degree of fraud risk.
- Your overall knowledge of your organization's compliance with the applicable laws and regulations.

Fraud can take two distinct forms under the Standard (1) Management Reporting fraud commonly referred to as cooking the books or processing false transactions and (2) Misappropriation of Assets Fraud commonly referring to embezzlement situations.

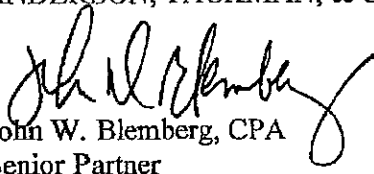
Closing

We ask you to document your understanding of this letter by signing this correspondence and responding in the space below to the specific issues listed above. Generally speaking, the intent of this is to assist in your understanding of your role in governance and prevention or identification of fraud in your organization and communication of that to us, the auditors, so we can tailor our program to be responsive to those concerns, if any. If you desire to communicate with us personally, please call our office at (906) 225-1166. We will be pleased to respond to any questions or comments you have. We appreciate the opportunity to be of service to Marquette Area Public Schools.

This communication is intended solely for the information and use of the Board of Education, management, and others within Marquette Area Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

ANDERSON, TACKMAN, & CO., P.L.C.


John W. Blemberg, CPA
Senior Partner

