

ICS Board of Directors Open Session  
Meeting Minutes  
November 2, 2022

Present: Carmen Flores, Sommer Drake, Diane Amour, Justin Thundercloud, Carrie McGhee Gleba  
Staff Reporting: Jason Dropik, Dr. Melissa Deutsch, Dr. Mark Powless, Brian Leibl, Siobhan Marks,  
LaVetta Buckley-Hunter

Also present: Debbie Martindale

Guests present: Ryan Lay and Alex Dati from Baker Tilly

Guest present via Zoom: Joe Quinn, Support Organization Board Secretary/Treasurer

Justin Thundercloud smudged the Group.

Carmen Flores called the meeting to order at 5:42 p.m.

Jason Dropik led the group in prayer and a moment of silence.

LaVetta Buckley-Hunter recited the Mission Statement.

Ms. Flores welcomed Ryan Lay and Alex Dati from Baker Tilly. Brian Leibl explained that Mr. Lay and Mr. Dati will review the audit with the group. Mr. Lay reviewed the report to the Board of Directors, dated November 2, 2022. They thanked Mr. Leibl and Ms. Meyer for their work and cooperation during the audit process. Mr. Lay explained that the audit letter on pages 1 & 2 is a modified opinion of the Consolidated Financial Statements. He reported that this is the only information submitted by Baker Tilly. The remainder of the material was compiled by the ICS Accounting Department. He then proceeded to explain how the audit was conducted and reviewed the findings with the group.

It was reported that various structures were reviewed and there were no internal control material weaknesses or significant deficiencies. In their review of materials, they did not find any difficulties or disagreements and did not find any transactions that required further research. They found no evidence of fraud. The one best practice suggestion was that ICS look into an intrusion detection system for the schools' general computer control environment. Mr. Dati stated that non-profit organizations are being targeted for cybersecurity and an intrusion detection system will help manage and protect the system. They also explained the Inflation Reduction Act of 2022 which expands the tax deduction for energy-efficient commercial buildings under IR Section 1790.

Mr. Leibl stated that he has spoken to Mr. Weise regarding the installation of an intrusion detection system. He suggested this topic be referred to the School Administration and Student Support Committee. Mr. Dropik agreed that the suggestion should be reviewed and recommendations brought back. Ms. Flores stated that research will also be done regarding the Inflation Reduction Act of 2022 as the school is planning to introduce solar power to the system.

Baker Tilly offered to have their tax team meet with the ICS Board and discuss the top 10 areas of focus for Board members regarding the annual form 990 information return.

**It was the unanimous consensus of the Board of Directors that the Baker Tilly Tax Team meet with the Board in the Spring of 2023 to discuss the top ten areas of focus regarding the annual form 990 information return.**

Mr. Leibl thanked Mr. Lay and Mr. Dati for their presentation.

Mr. Lay and Mr. Dati departed the meeting at 6:10 p.m.

Mr. Quinn provided a Support Organization update to the group.

Mr. Quinn departed the meeting at 6:13 p.m.

A break was taken at 6:13 p.m.

The Open Session reconvened at 6:24 p.m.

**Motion by Carrie McGhee Gleba and second by Sommer Drake to accept the Finance Committee recommendation to approve the 2021-2022 Baker Tilly ICS Audit results presented on November 2, 2022. The motion carried. (5-0-0)**

Mr. Leibl explained that ERISA regulations require plans with 120 or more participants to be audited. This plan is based on a calendar year (not the ICS fiscal year) and 2021 was the first year we crossed that threshold. He anticipates a 401(k) audit will be an annual requirement going forward. He explained the type of plan we have and who oversees the funds. He further explained how contributions are made to individual accounts by both employees and ICS. He then presented the 401(k) Audit results to the group. The Plan audit received a clean opinion with no material weaknesses or significant deficiencies in internal control. Mr. Leibl also noted that we are in compliance with ERISA and IRS requirements.

**It was the unanimous consensus of the ICS Board of Directors that the Baker Tilly auditing team from Michigan presented the results of the 401(k) audit to the Finance Committee for 2022.**

**Motion by Diane Amour and second by Sommer Drake to approve the Finance Committee recommendation to approve the 2021-2022 (401)(k) audit as presented on November 2, 2022. The motion carried. (5-0-0)**

**Motion by Carrie McGhee Gleba and second by Sommer Drake to approve the October 19, 2022 Executive Session minutes. The motion carried. (5-0-0)**

Communication & Marketing Director Report – Ms. Marks had nothing new to add to her report.

Director of Instruction Report – Dr. Deutsch noted that she included links to her staff's monthly reports in her report to the Board. She noted that her staff has completed their action plans and she is very pleased with the work they did. Their reports should highlight their goals going forward. Please refer any questions to Dr. Deutsch and she will forward them to the appropriate staff member. She reported that the survey results of the Student Digital Sacred Gift Portfolios survey is being worked on and should be available for distribution next week.

School Administrator Report – Mr. Dropik had nothing new to add to his report. He thanked the Board for the vest given to him at NIEA. He stated that the Safety Audit recommendations will be included in his next report. He noted that the FRC report is included in his current monthly report and that the other staff reports will be included in future reports. He noted that the Early Education committee is reviewing different screening programs for future implementation at ICS.

Our Ways Director Report – Dr. Powless had nothing new to add to his report. He responded to a question about working with Dylan Jennings and said Dylan Jennings provided a connection with the Department of Health Services Children's System of Care including a virtual meeting. Their Advisory Committee is seeking input from multiple stakeholders and is interested in gathering input from ICS families and students. Mr. Dropik and Dr. Powless met with the Advisory Committee and it was decided that their request should be forwarded to the ICS Research Committee. Dr. Powless sent an email to the Research Committee members and it was agreed to send the Advisory Committee the questions that ICS requires prior to engaging in a request like this. Dr. Mark sent the questions to them and is waiting for their reply.

Chief Financial Officer and Facilities Department Report – Mr. Leibl had nothing new to add to his report. He noted the playgrounds are almost done and striping will be done on November 8th. In addition, the heating elements for the sidewalk should be here soon with the goal to have the sidewalk completed before basketball season. He thanked everyone for their patience.

Curriculum & Instruction Committee – Ms. Drake reported that Mrs. Cichanski (formerly Pyne) presented the MAPS data and that the data has been shared with the group. The committee discussed changing the name to the Teaching and Learning Committee. The committee will bring forth the committee description and name change at a future meeting.

Ad Hoc Retro Lighting Committee – Mr. Leibl reported that some classroom lighting may be finalized during winter break, but the details have not been finalized at this time.

Community Relations Committee – Mr. Thundercloud reported that the committee discussed who should be sent to the NUIFCU conference in December. He said three staff members showed interest, but only two places are available. Mr. Dropik said that his schedule does not allow him to participate in the conference and recommended that Ms. Marks and Dr. Powless attend. It was also reported that in light of the media incident that happened last week, a News Media policy has been sent to legal counsel

for review. Ms. Marks noted that there are three website domains that we are now responsible for renewing. A decision needs to be made regarding who will be responsible for renewing them on an annual basis.

Language & Culture Committee – Diane reported that the committee recommends that the phrase “Language and Culture are the heart of the School” be adopted as a Guiding Principle.

**Motion by Diane Amour and second by Sommer Drake to approve the Language & Culture Committee recommendation to the ICS guiding principle to “Language and Culture are the heart of the school.”, effective November 2, 2022. The motion carried. (5-0-0)**

Finance Committee – Mr. Leibl noted that the Finance Committee is recommending approval to move the funds from the JP Morgan Treasury Money Market Fund to the JP Morgan Treasury Obligation Fund.

**Motion by Carrie McGhee Gleba and second by Justin Thundercloud to approve the Finance Committee recommendation to move the JP Morgan Treasury Money Market Fund to the JP Morgan Obligations Fund. The motion carried. (5-0-0)**

Ad Hoc Website Committee – Ms. Marks reported there is a navigation piece that needs to be approved by the committee before the website can be reviewed by the Leadership Team. She explained the review timeline with the goal to share the website with the staff at the November 21<sup>st</sup> Professional Development day.

Scholarship Committee – Mr. Thundercloud reported that the Board will receive a proposal for discussion at the November 16<sup>th</sup> Board meeting.

School Administration & Student Support Committee – Ms. McGhee Gleba reported that the first committee meeting was held during which discussion was held regarding future meeting topics and agenda items. The committee also created a committee description. The School Administration & Student Support Committee is recommending approval of the description.

**Motion by Sommer Drake and second by Diane Amour to approve the School Administration & Student Support Committee recommendation to adopt the School Administration & Student Support Committee Description with the revision to include the wording in #5 as “Language & Culture”. The motion carried. (5-0-0)**

Strategic Plan Update – Ms. Drake reported that everyone was sent a meeting invitation to attend a Strategic Planning Retreat to be held on Sunday, February 12, 2023. She explained the process that the Board is requesting the Leadership Team follow and that each department's review report is due to the Board on January 20, 2023. She stated that each objective will be reviewed with the whole group at the retreat on the 12<sup>th</sup>. She clarified that there is no plan to change the existing Strategic Plan Goals. Mr. Thundercloud offered to join department meetings to provide clarification of the process and assistance.

Two members of the Leadership Team expressed concern about being able to attend a retreat on weekend days. The Board will discuss additional dates and communicate them to the Leadership Team.

Carmen Flores adjourned the meeting at 7:19 p.m.

Respectfully submitted,



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Diane Amour, Board Secretary

11-16-22

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Date Approved