



Board of Trustees Annual Meeting

06/15/2023 03:00 PM

Anchor Location: 1353 W 760 N

Orem, Utah 84057

This meeting will be held via teleconference.

[CLICK HERE TO WATCH THE LIVE BROADCAST.](#)

1. Board Meeting Welcome and Roll Call

2. Pledge of Allegiance

3. Public Comment

4. Consent Calendar

- a. May 11, 2023 Board Meeting Minutes

5. Reports

- a. Administrative Report
- b. Finance Report
 - i. Fraud Risk Assessment and Board Member Annual Commitment to Ethical Behavior

6. Voting Items

- a. 2022-2023 Amended Budget
- b. 2023-2024 Budget
- c. Eide Bailly Audit Engagement
- d. Board of Trustees Terms and Elected Officers
- e. Chief Administrative Officer Employment Agreement and Compensation
- f. Health Education Curriculum Materials Review Committee
- g. Policy 1010: Observations and Medical Recommendations by School Personnel Amendment

7. Board Business

- a. Training: Utah Open and Public Meetings Act
- b. Calendaring

8. Closed Session in Accordance with the Utah Open and Public Meetings Act

9. School LAND Trust Council

10. Adjourn

In compliance with the Americans with Disabilities Act, individuals needing special accommodations for this meeting should call (801) 987-9497 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.



MEETING MINUTES

Board of Trustees
05/11/2023 03:00 PM
Anchor Location: 1353 W 760 N
Orem, Utah 84057

This meeting was held via teleconference.

Attendees

Voting Members

Ms. Andrea Urban, President
Ms. Rachel Skinner, Vice President
Ms. Karen Aston, Secretary
Ms. Amber Wright, Treasurer
Ms. Nicole de la Vega, Board Member
Ms. Nancy Willison, Board Member

Others in Attendance:

Kristy Gordon, Chief Administrative Officer
Amy Hart, Director Grades K-8
Jonathan Seal, Director Grades 9-12
Michelle Leonard
Dawn Benke
Kara Finley
Platte Nielson
Janey Stoddard
Krystal Taylor

1. Board Meeting Welcome and Roll Call

Karen Aston called the Board of Trustees meeting to order at 3:07 PM.

2. Pledge of Allegiance

3. Public Comment

No public comment.

4. Consent Calendar

Motion: I move to approve the consent calendar, consisting of the April 20, 2023 Board Meeting Minutes.

Motion made by: Ms. Nicole de la Vega

Motion seconded by: Ms. Nancy Willison

Voting:

Ms. Andrea Urban - Not Present

Ms. Rachel Skinner - Yes

Ms. Karen Aston - Yes

Ms. Amber Wright - Yes

Ms. Nicole de la Vega - Yes

Ms. Nancy Willison - Yes

Motion passed.

a. April 20, 2023 Board Meeting Minutes

5. Reports

a. Administrative Report

The administrative team reported on the current state of the school, including the last day of live classes, the end of state assessments, and preparations for next year.

i. Positive Behaviors Plan Report

The written positive behaviors plan report was provided to the board and outlines how programs have been implemented. Michelle Leonard reported on the successes and areas of focus for next year, including teacher office hours, relationship building, and social activities. The school has a great student to teacher ratio and all juniors and seniors were able to meet with a counselor.

Andrea Urban joined the meeting at 3:20 PM.

The school is celebrating teacher appreciation week and is so grateful for the incredible staff. Teacher Tara Hoffman was recognized for the incredible academic achievement her students attained this year.

b. Finance Report

Dawn Benke reviewed the current financial statements for this point in the school year in relation to the income and expenses. The board was reminded of the impact of the lease on the financial position.

6. Voting Items

a. Continuous School Improvement (CSI) Plan

The school is in the process of meeting with the state to develop the CSI plan and will bring it to an upcoming board meeting.
Voting tabled.

b. Teacher and Student Success Act (TSSA) Plan

The TSSA plan has been updated for the 2023-2024 school year and the budget updates were outlined.

Motion: I move to approve the Teacher and Student Success Act (TSSA) Plan.

Motion made by: Ms. Amber Wright

Motion seconded by: Ms. Andrea Urban

Voting:

Ms. Andrea Urban - Yes

Ms. Rachel Skinner - Yes

Ms. Karen Aston - Yes

Ms. Amber Wright - Yes

Ms. Nicole de la Vega - Yes

Ms. Nancy Willison - Yes

The board clarified the interventionists are teachers under the TSSA Plan. The goals align with the School LAND Trust Plan.

Motion passed.

c. Mental Health Screening Determination

A recent bill requires the board to determine annually whether the LEA will participate in administering a USBE-approved mental health screening program.

Platte Nielson joined the meeting at 3:49 PM.

Motion: I move to participate in the mental health screening program for the 2023-2024 school year.

Motion made by: Ms. Nicole de la Vega

Motion seconded by: Ms. Nancy Willison

Voting:

Ms. Andrea Urban - No

Ms. Rachel Skinner - No

Ms. Karen Aston - No

Ms. Amber Wright - No

Ms. Nicole de la Vega - No

Ms. Nancy Willison - No

The board discussed potential liability on the school and providing services appropriate at a school level. The administrative team has considered the workload and implementation and doesn't believe it would be appropriate to participate at this time.

Motion failed.

d. Policy 0235: Technology and Network Protection and Internet Safety Renewal

The board is required to review and renew the policy annually and no changes are recommended.

Motion: I move to renew Policy 0235: Technology and Network Protection and Internet Safety.

Motion made by: Ms. Rachel Skinner

Motion seconded by: Ms. Amber Wright

Voting:

Ms. Andrea Urban - Yes

Ms. Rachel Skinner - Yes

Ms. Karen Aston - Yes

Ms. Amber Wright - Yes

Ms. Nicole de la Vega - Yes

Ms. Nancy Willison - Yes

Motion passed.

Platte Nielson left the meeting at 3:48 PM.

7. Board Business

a. Training: Budgeting Basics

Dawn Benke provided training to the board on the compliance requirements of a budget, including how a tentative budget is prepared and what must be included. Factors considered in the creation of a budget include enrollment, attrition, allocations, expenses, priorities and goals, MOE, and program restrictions.

b. Calendaring

The board reviewed the 2023-2024 meeting schedule and will move forward with it as scheduled.

The next board meeting is scheduled for June 15, 2023 at 3 PM.

Graduation will be held on May 18, 2023.

8. Closed Session in Accordance with the Utah Open and Public Meetings Act

Motion: I move to enter a closed session to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(l)(a) with an anchor location at Lumen Scholar Institute.

Motion made by: Ms. Karen Aston

Motion seconded by: Ms. Rachel Skinner

Voting:

Ms. Andrea Urban - Yes

Ms. Rachel Skinner - Yes

Ms. Karen Aston - Yes

Ms. Amber Wright - Yes

Ms. Nicole de la Vega - Yes

Ms. Nancy Willison - Yes

Motion passed.

Entered closed session at 3:58 PM.

Motion: I move to adjourn the closed session.

Motion made by: Ms. Karen Aston

Motion seconded by: Ms. Rachel Skinner

Voting:

Ms. Andrea Urban - Yes

Ms. Rachel Skinner - Yes

Ms. Karen Aston - Yes

Ms. Amber Wright - Yes

Ms. Nicole de la Vega - Yes

Ms. Nancy Willison - Yes

Closed session adjourned at 4:23 PM.

9. School LAND Trust Council

The School LAND Trust reports and plan have been submitted.

10. Adjourn

Motion: I move to adjourn the board meeting.

Motion made by: Ms. Rachel Skinner

Motion seconded by: Ms. Nancy Willison

Voting:

Ms. Andrea Urban - Yes

Ms. Rachel Skinner - Yes

Ms. Karen Aston - Yes

Ms. Amber Wright - Yes

Ms. Nicole de la Vega - Yes

Ms. Nancy Willison - Yes

Board meeting adjourned at 4:24 PM.

DRAFT

**Lumen Scholar Institute
Board of Directors
Closed Session Statement**



Date: May 11, 2023

Anchor Location: 1353 W 760 N; Orem, Utah 84057

CLOSED SESSION SWORN STATEMENT:

At a duly noticed public meeting held on the date listed above, the board of directors for Lumen Scholar Institute entered into a closed session for the sole purpose of discussing the character, professional competence, or physical or mental health of an individual in accordance with Utah Code Ann. 52-4-205(1)(a).

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Signed on the 11th day of May, 2023.

Andrea Urban, Board President

Lumen Scholar Institute
CE Report 2022-2023

CE Course Offered	Number of Students
MGMT 1010	6
CA 1000	10
ECON 1010	6
CJ 1010	7
COMM 1020	5
PHIL 205G	18
SLSS 101R	17
ANTH 101G	3
ENGL 1010	14
ENGL 2010	19
ART 1020	19
ART 1110	10
FIN 1060	12
MATH 1010	24
MATH 1050	23
GEO 1080	20
ENVT 1110	25
BIO 1010	13
POLS 1100	14

Graduation Status / Math Competency Report

Status	Number	Percent
DO	2	5.00%
GP	1	2.50%
GQ	32	80.00%
GR	5	12.50%
Grand Total	40	1

Projected Grad Rate of the 40
at the end of the year

95.00%

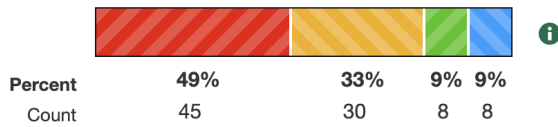
RISE Summative Data



Summative Science

Grades Tested: 4, 5, 6, 7, 8

Tests Taken: 91 Date Last Taken: 05/05/2023



Summative Writing

Grades Tested: 5, 8

Tests Taken: 35 Date Last Taken: 05/05/2023

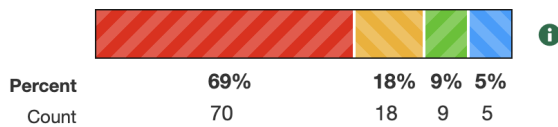
Data cannot be aggregated together for this group of tests



Summative Mathematics

Grades Tested: 3, 4, 5, 6, 7, 8

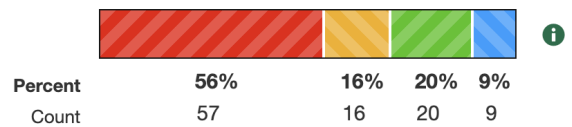
Tests Taken: 102 Date Last Taken: 05/05/2023



Summative ELA

Grades Tested: 3, 4, 5, 6, 7, 8

Tests Taken: 102 Date Last Taken: 05/05/2023



Writing Details

Assessment Name	Test Group	Test Grade	Student Count	Average Score	State Average	Date Last Taken
<u>Summative:</u> <u>Writing Grade 5</u>	Summative	5	13	4/10	5/10	05/05/2023
<u>Summative:</u> <u>Writing Grade 8</u>	Summative	8	22	5/10	6/10	05/05/2023

**Utah Aspire Plus
College Readiness**

Test	Unscored	Not on Target	On Target	Grand Total
Grade 9 English	1	8	20	29
Grade 9 Mathematics	4	22	3	29
Grade 9 Reading		13	16	29
Grade 9 Science		18	11	29
Grade 10 English		4	11	15
Grade 10 Mathematics	3	10	2	15
Grade 10 Reading		3	12	15
Grade 10 Science		11	4	15
Grand Total	8	89	79	176

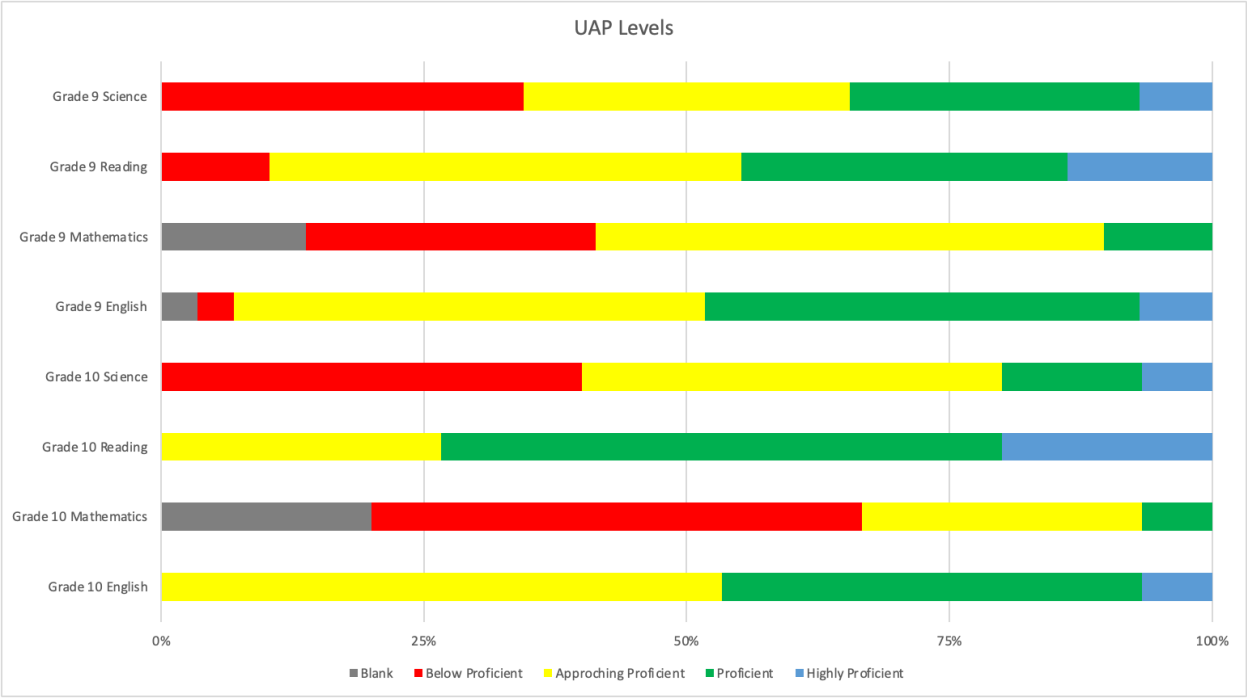
Test	Unscored	Not on Target	On Target
Grade 9 English	3%	28%	69%
Grade 9 Mathematics	14%	76%	10%
Grade 9 Reading	0%	45%	55%
Grade 9 Science	0%	62%	38%
Grade 10 English	0%	27%	73%
Grade 10 Mathematics	20%	67%	13%
Grade 10 Reading	0%	20%	80%
Grade 10 Science	0%	73%	27%
Grand Total	5%	51%	45%

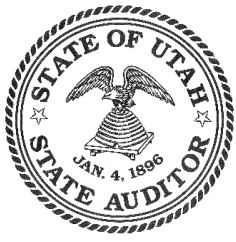
**Utah Aspire Plus
Levels**

Test	1	2	3	4	(blank)	Grand Total
Grade 10 English		8	6	1		15
Grade 10 Mathematics	7	4	1		3	15
Grade 10 Reading		4	8	3		15
Grade 10 Science	6	6	2	1		15
Grade 9 English	1	13	12	2	1	29
Grade 9 Mathematics	8	14	3		4	29
Grade 9 Reading	3	13	9	4		29
Grade 9 Science	10	9	8	2		29
Grand Total	35	71	49	13	8	176

1 = Below Proficient, 2 = Approaching Proficient, 3 = Proficient, 4 = Highly Proficient

Test	1	2	3	4	(blank)
Grade 10 English	0%	53%	40%	7%	0%
Grade 10 Mathematics	47%	27%	7%	0%	20%
Grade 10 Reading	0%	27%	53%	20%	0%
Grade 10 Science	40%	40%	13%	7%	0%
Grade 9 English	3%	45%	41%	7%	3%
Grade 9 Mathematics	28%	48%	10%	0%	14%
Grade 9 Reading	10%	45%	31%	14%	0%
Grade 9 Science	34%	31%	28%	7%	0%
Grand Total	20%	40%	28%	7%	5%





Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: **355/395** *Risk Level: **Very Low** **Low** **Moderate** **High** **Very High**
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Lumen Scholar Institute

*Completed for Fiscal Year Ending: 2023 *Completion Date: 06.15.2023

*CAO Name: Kristy Gordon *CFO Name: Amber Wright

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				X
4. Are all the people who have access to blank checks different from those who are authorized signers?		X	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Board Member Annual Commitment to Ethical Behavior

I understand that as a board member of Lumen Scholar Institute I should always engage in ethical behavior. I have read the school's Ethics Policy and am committed to abiding by the policy, conducting myself consistent with high standards of ethics, and complying with applicable law.

Signature_____

Board Member Name

Date

Signature_____

Board Member Name

Date

Signature_____

Board Member Name

Date

Signature_____

Board Member Name

Date

Signature_____

Board Member Name

Date

Signature_____

Board Member Name

Date

Signature_____

Board Member Name

Date

Lumen Scholar Institute
Budgets for Approval June 15, 2023

	Year Ending 6/30/2022	Annual 6/30/2023	Annual 6/30/2023	Year Ending 6/30/2024	7/01/2022 - 5/31/2023
	PY Actuals	CY Approved	CY Final Budget	23-24 Prelim Budget	CY Actuals YTD
Net Income					
Income					
Revenue From Local Sources	2,000	20,000	24,310	25,000	21,678
Revenue From State Sources	3,902,737	3,908,955	3,748,706	4,295,184	3,470,549
Revenue From Federal Sources	282,964	93,521	118,386	136,025	4,281
Revenue From Other Sources	180,000		0	0	0
Total Income	4,367,700	4,022,476	3,891,402	4,456,209	3,496,509
Expenses					
Instruction/Salaries	2,387,711	2,291,843	2,446,380	2,679,513	2,011,548
Employee Benefits	447,803	442,196	359,580	456,841	295,822
Purchased Prof & Tech Serv	525,250	464,423	469,869	479,000	417,807
Purchased Property Services	201,700	193,264	183,461	198,600	169,879
Other Purchased Services	114,769	107,764	123,352	144,670	96,704
Supplies & Materials	600,576	485,000	540,280	471,301	454,785
Property	51,779	0	63,912	0	10,913
Debt Services & Miscellaneous	8,000	9,267	4,077	4,077	3,822
Total Expenses	4,337,588	3,993,757	4,190,911	4,434,002	3,461,280
Total Net Income	30,113	28,719	(299,509)	22,207	35,228

May 4, 2023

Board of Directors

School

School Address

School Address

You have requested that we audit the financial statements of the governmental activities and each major fund of **School Name** (the School) as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise the School's basic financial statements.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2023, if federal expenditures exceed \$750,000. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that Management's Discussion and Analysis, Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – General Fund and Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the

information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – General Fund
- Notes to Required Supplementary Information

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and in accordance with Government Auditing Standards, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the School's basic financial statements. Our report will be addressed to the governing body of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on our financial statement and single audit upon completion of our audit.

Audit of Major Program Compliance

Our audit of the School's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS *and in accordance with Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;

3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare federal and state income tax returns.
- Prepare or assist with preparing financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Complete the auditee's portion of the Data Collection Form, as applicable.
- Assistance with preparation of Schedule of Expenditures, as applicable.

We will not assume management responsibilities on behalf of the School. The School's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The School's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. Our firm will advise the School with regard to tax positions taken in the preparation of the tax return, but the School must make all decisions with regard to those matters.

Fees and Timing

Ken Jeppesen is the engagement partner for the audit services specified in this letter. He will be assisted with the Single Audit portion of the engagement (as necessary) by Paul Skeen. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately July 25, 2023.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fees for the financial statement audit and state compliance procedures will be \$12,500. If a Single Audit is required, these fees will be billed separately. The information return (Form 990) fees are estimated to be \$1,800.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the School's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Other Matters

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and the board of directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Salt Lake City, Utah. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements and information return that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit and information return preparation. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Utah law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

Kenneth D. Jeppesen, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the School by:

Name: _____

Title: _____

LUMEN SCHOLAR INSTITUTE BOARD OF TRUSTEES

Name	Positions Held	Term Start	Term Renewal	Term End
Andrea Urban	President	11/10/15	6/23/22	6/30/27
Rachel Skinner	Vice President	10/1/18	6/23/22	6/30/27
Karen Aston	Secretary	5/8/19		6/30/24
Amber Wright	Financial Coordinator / Treasurer	5/8/19		6/30/24
Nancy Willison	Member	4/21/22		6/30/25
Nicole de la Vega	Member	5/8/19		6/30/24

Policy 1010: Observations and Medical Recommendations by School Personnel

Original Adopted Date: 06.15.2023

Purpose

The purpose of this policy is to help ensure that appropriate Lumen Scholar Institute (the “School”) personnel receiving training on Utah Code § 53G-9-203.

Policy

The School’s Chief Administrative Officer shall ensure that appropriate School personnel receive training on the provisions of Utah Code § 53G-9-203, including but not limited to training regarding medical recommendations by School employees and rules related to School employees communicating information and observations about a student’s health and/or welfare.

School employees who intentionally violate Utah Code § 53G-9-203 will be subject to discipline up to and including termination.

Utah Open & Public Meetings Act

Annual Training Materials

DEFINITIONS

Public Policy: it is the intent of the Open and Public Meetings Act (the “Act”) that public bodies take their actions *and* conduct their deliberations openly.

A “**Meeting**” is defined as (i) the “convening” of a public body (ii) with a “quorum” present. This includes a workshop or an executive session, whether in person or by means of electronic communications.

Electronic Message Transmissions. The Act does not restrict a board member from transmitting an electronic message to other board members at a time when the board is not convened in an open meeting. (Remember, electronic messages are subject to the Government Records Access Management Act and the Act’s definition of a “meeting.”)

“**Convening**” means the calling together of the board by a person authorized to do so for the purpose of discussing, receiving comments from the public about, or acting upon a matter over which the board has jurisdiction or advisory power.

A “**Quorum**” is defined by the organization’s bylaws.

NOTICE REQUIREMENTS

Notice of public meetings must be: (i) posted at the principal office, or if that does not exist, at the building where the meeting is to be held; (ii) posted on the Utah Public Notice Website (www.utah.gov/pmnp/); and (iii) provided to newspaper/media (accomplished by posting on the Utah Public Notice website).

- 1) Notice must be provided no less than 24 hours prior to the meeting.
- 2) Notice must include the meeting agenda, date, time, and place.
- 3) Annual Notice. If regular meetings are scheduled in advance over the course of a year, the board must give notice at least once each year of its annual schedule (date, time, place).
- 4) Agendas. The agenda must provide reasonable specificity of each topic that will be considered at the board meeting.

Public Comment. At the discretion of the board chair, a topic raised by the public can be discussed during the meeting even if it was not included on the agenda. However, the board cannot take final action on a topic unless it was included on a properly noticed agenda.

- 5) Emergency Meetings. If the board holds an “emergency meeting,” as defined by §52-4-202(5), the notice requirements above do not apply. Emergency meetings are limited to unforeseen circumstances that require immediate consideration, and the best practicable notice is still required.

ELECTRONIC MEETINGS - A board can hold an electronic meeting if it has adopted a resolution/rule/ordinance governing the use of electronic meetings (satisfied by adopting Electronic Meetings Policy).

- 1) Electronic Meeting Notice Requirements. In addition to the public notice requirements for a regular meeting, notice for an electronic meeting must also include: (i) written notice at the anchor location (unless no anchor location exists in accordance with the exception below); and (ii) 24 hr. minimum notice to board members with a description of how they will be connected to the meeting.
- 2) Anchor Location Requirements. When holding an electronic meeting, the board must identify an “anchor location” and provide space where members of the public can attend the open portions of the meeting. The anchor location must be in the building/location where the board would normally meet if they were not holding an electronic meeting.

Exception to Anchor Location Requirement: No anchor location is required if the board chair determines: (i) that having an anchor location presents a substantial risk to the health or safety of those present at the anchor location; or (ii) the location where the board would normally meet has been ordered closed for public health/safety reasons. If no anchor location will be made available under this exception, the public notice for the meeting must include a statement of the chair’s risk determination, a summary of the facts supporting the determination, and information on how the public can attend electronically. The determination is valid for 30 days.

REQUIRED OPEN MEETING RECORDS - Written minutes and a recording shall be kept for all open meetings.

- 1) Written Minutes. Minutes must include the following:
 - a) the date, time and place of the meeting;
 - b) the names of members present and absent;
 - c) the substance of all matters proposed, discussed or decided (or audio link);
 - d) a record, by individual member, of each vote taken;
 - e) the name of any person who provides comments to the board, as well as a brief summary (or audio link) of their comment; and

- f) any information that a board member asks to be entered in the minutes.

Note: Pending minutes must indicate they are not approved.

- 2) Audio Recording. The board must maintain a complete and unedited recording of all open portions of each meeting.

Note: members of the public can record the meeting so long as it does not interfere with the meeting.

- 3) Public Availability of Records:

- a) *Pending Minutes*: must be made available within a reasonable time after the meeting.
- b) *Approved Minutes & Meeting Materials*: within three (3) business days after approving written minutes, the board must: (i) post the approved minutes *and* meeting materials distributed at the meeting to the Public Notice Website; and (ii) make both available at the primary office.

Note: If an individual presents or provides electronic information related to an agenda item, the board shall require a copy to be included in the public record.

- c) *Recording*: within three (3) business days, make the audio recording available to the public.

CLOSED SESSION REQUIREMENTS - A meeting is open to the public unless closed under §52-4-204, -205, -206.

- 1) A meeting may be closed to the public by a 2/3 majority vote to close.
- 2) Closed Session Voting. No vote can be taken in a closed meeting, except for a vote to end the closed meeting and return to an open meeting (requires a majority vote).
- 3) Permissible Reasons for Closed Session. Discussions regarding: an individual's character, competence, mental health; collective bargaining; pending or imminent litigation; sale/purchase of real property; security personnel, devices or system discussions; investigative proceedings for criminal misconduct; or when acting as the evaluation committee, protest officer, or appeals committee under the procurement code.
- 4) Public Record of Closed Session. The public minutes and recording must include: (i) the reason(s) for holding the closed session; (ii) the location; and (iii) the vote, by name, of all members for or against closing the meeting.

5) Closed Session Records:

- a) *Recording Requirement.* Closed meetings must be recorded in their entirety *unless* the meeting was closed to discuss: (i) the character, professional competence or physical/mental health of an individual; or (ii) to discuss security personnel, devices or systems.

The closed session recording must include: (i) the date, time and place of the closed meeting; (ii) the names of members present and absent; and (iii) the names of all others present in the closed session unless disclosure infringes on the confidentiality purposes of the closed meeting.

Note: if the meeting was not recorded under the exceptions noted above, the board chair/president must sign a sworn statement affirming that the sole purpose for closing the closed meeting was to discuss one of the exempt purposes.

- b) Closed session minutes are optional.
- c) Closed session recordings and minutes are “protected records” under Utah’s Government Records Access Management Act.



BOARD OF TRUSTEES ANNUAL MEETING SCHEDULE

Below are the tentative Lumen Scholar Institute Board of Trustees meeting dates for the 2023-2024 school year. Meetings are tentatively scheduled on the third Thursday at 3:00 PM every month and will continue as long as business requires. These dates are subject to change and additional meetings may be held. All meetings will be posted on the [Utah Public Notice Website](#).

Meetings will generally be held at, or with an anchor location at, 1353 West 760 North, Orem, UT 84057. Meetings may also be held at different locations as specified by the Board of Trustees.

July 20, 2023 at 3:00 PM
(if needed)

August 17, 2023 at 3:00 PM

September 21, 2023 at 3:00 PM

October 12, 2023 at 3:00 PM

November 16, 2023 at 3:00 PM

December 14, 2023 at 3:00 PM

January 18, 2024 at 3:00 PM

February 15, 2024 at 3:00 PM

March 21, 2024 at 3:00 PM

April 18, 2024 at 3:00 PM

May 23, 2024 at 3:00 PM

June 20, 2024 at 3:00 PM