



THE MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING

GOVERNOR BAXTER SCHOOL FOR THE DEAF

One Mackworth Island, Falmouth, ME 04105

**January 4, 2024
Board Meeting
ENCLOSURE LIST**

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One Mackworth Island, Falmouth, ME 04105

Board of Directors Meeting January 4, 2024 Agenda

5:30pm I. **Call to Order and Roll Call of Board Members – Lisette Belanger, *Chair***

Roxanne Baker, Lisette Belanger, *Chair*, Jason Bubier, Tommy Minch, *Vice Chair*, Anna Perna, Mike Pulsifer, Liz Seal, Sandra Wood

5:35pm II. **Adjustments to the Agenda**

“I move to approve the January 4, 2024 agenda [state with or without changes].”

“I second the motion.”

5:40pm III. **Motion to Approve the December 7, 2023 Board Minutes**

“I move to approve the minutes of the December 7, 2023 board meeting [state with or without changes].”

“I second the motion.”

5:45pm IV. **Public Comments**

5:50pm V. **Auditor’s Report**, Timothy Gill, *Runyon Kersteen Ouellette*

6:15pm VI. **Departmental Report** Amy Spencer, *Early Intervention and Family Services Coordinator*

New Business

6:40pm VII. **Staff Resignation**

“I move to accept the resignation of Kimberly Leong, *Early Intervention Specialist*, effective January 5, 2024 [state with or without changes].”

“I second the motion”

6:45pm VIII. **Committee Reports**

- Policy
- Strategic Planning
- Human Resources
- Finance
- Facilities
- Board Development
- Member Recruitment & Retention
- Legislative Action
- Bylaws



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Board of Directors Meeting January 4, 2024 Agenda

6:50pm IX. **Executive Session**

“I move to enter Executive Session to discuss the following:

- Employment of officials/appointees/employees, pursuant to Article 1 M.R.S.A. §405 (6)(A); and,

“I second the motion.”

7:25pm X. **Announcements**

7:30pm XI. **Adjournment**

“I move to adjourn to **Thursday, February 1, 2024 at 5:30pm.**”

“I second the motion.”



THE MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING

GOVERNOR BAXTER SCHOOL FOR THE DEAF

One Mackworth Island, Falmouth, ME 04105

Board of Directors Meeting December 7, 2023 Minutes

5:34pm I. **Call to Order and Roll Call of Board Members – Lisette Belanger, Chair**

Present: Lisette Belanger, *Chair*, Jason Bubier, Tommy Minch, *Vice Chair*, Anna Perna, Mike Pulsifer, Sandra Wood

Excused: Roxanne Baker, Liz Seal

Also Present: Directors Susie Tiggs, Dean Flanagin, Lori Levesque; Preschool Coordinator Cathy Lushman; Related Services Coordinator Kristen Shorey; School Board candidate Dawna Thorpe; Superintendent Consultant candidate Steve Connolly; Interpreters Cid Pollard, Amy Richardson, Evah Hellewell.

5:42pm II. **Adjustments to the Agenda**

“I move to approve the December 7, 2023 agenda with changes.”*

Tommy Minch **motioned**; Anna Perna **seconded**.

6 in favor. 0 opposed. 0 abstained.

*Remove Article V/Departmental Report, as Amy Spencer is sick

5:44pm III. **Motion to Approve the November 27, 2023 Board Minutes**

“I move to approve the minutes of the November 27, 2023 board meeting without changes.”

Tommy Minch **motioned**; Jason Bubier **seconded**.

6 in favor. 0 opposed. 0 abstained.

5:45pm IV. **Public Comments - none**

5:45pm V. **Budget & Facilities Update** Dean Flanagin, *Director of Operations*

Old Business

5:56pm VI. & VII. **Policy, 2nd Reading**

“I move to approve the second reading of policies **JLCB Immunization and IHBAC Child Find** without changes.”

Tommy Minch **motioned**; Mike Pulsifer **seconded**.

6 in favor. 0 opposed. 0 abstained.

New Business

5:58pm VIII. **Committee Reports**

- Policy - *Mike Pulsifer reporting: nothing to report*
- Strategic Planning - *Roxanne Baker, chair - not present*
- Human Resources - *Tommy Minch reporting - nothing to report*
- Finance - *Tommy Minch reporting - we are 1 month ahead of reviewing all of our payments*
- Facilities - *no report*
- Board Development - *Anna Perna reporting - going ahead with retreat on April 5-6 at Lucerne Inn with Shane Feldman facilitating.*
- Member Recruitment & Retention - *Anne Perna reporting - with any luck we'll have nominees approved in January*



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Board of Directors Meeting

December 7, 2023

Minutes

- Legislative Action - *Tommy Minch reporting - A task force has been set up for communication access for medical settings (LD 976). First meeting was on Monday.*
- Bylaws - *Tommy Minch reporting - nothing to report*

6:01pm IX. **Executive Session**

"I move to enter Executive Session to discuss the following:

- Employment of officials/appointees/employees, pursuant to Article 1 M.R.S.A. §405 (6)(A);

Mike Pulsifer **motioned**; Jason Bubier **seconded**.

6 in favor. 0 opposed. 0 abstained.

6:28pm X. "I move to approve the Interim Executive Director Consultant."

Mike Pulsifer **motioned**; Tommy Minch **seconded**.

6 in favor. 0 opposed. 0 abstained.

6:29pm XI. **Announcements**

6:31pm XII. **Adjournment**

"I move to adjourn to **Thursday, January 4, 2024 at 5:30pm.**"

"I second the motion."

DRAFT



THE MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING

GOVERNOR BAXTER SCHOOL FOR THE DEAF

One Mackworth Island, Falmouth, ME 04105

Board of Directors Meeting November 27, 2023 Minutes

4:00pm I. **Call to Order and Roll Call of Board Members – Lisette Belanger, *Chair***

Roxanne Baker, Lisette Belanger, *Chair*, Jason Bubier, Tommy Minch, *Vice Chair*, Anna Perna, Mike Pulsifer, Liz Seal

Excused: Sandra Wood

Also present: Karen Hopkins, Executive Director; Directors Dean Flanagan, Lori Levesque, Susie Tiggs; Executive Assistant Kim Spencer; Board Candidate Dawna Thorpe; Interpreters Grace Cooney, Cid Pollard, Amy Richardson

4:05pm II. **Adjustments to the Agenda**

“I move to approve the November 27, 2023 agenda without changes.”

Tommy **motions**; Roxanne **seconds**

7 in favor. 0 opposed. 0 abstained.

4:10pm III. **Motion to Approve the November 6, 2023 Board Minutes**

“I move to approve the minutes of the November 6, 2023 board meeting **with** changes.”

- Change number of votes to 6 in articles II-VII

Mike **motions**; Roxanne **seconds**

7 in favor. 0 opposed. 0 abstained.

4:15pm IV. **Public Comments - None**

4:20pm V. **Executive Director Report**

New Business

4:32pm VI. **Discussion About Rescheduling Retreat**

- Kim check with Lucerne Inn about rescheduling in April
- Anna check with Shane Feldman about the same.
- Anna will send email to Development committee about meeting to discuss.

4:37pm VII. **Executive Session**

“I move to enter Executive Session to discuss the following:

- Employment of officials/appointees/employees, pursuant to Article 1 M.R.S.A. §405 (6)(A).

“I second the motion.”

Tommy **motions**; Liz **seconds**

7 in favor. 0 opposed. 0 abstained.

5:17pm VIII. **Announcements**

- Anna - Tri-flying Hands holiday party on Dec. 10 in Newport
- Tommy - MeAD meeting 12/2 10am-4pm in MECDHH/GBSD gym



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Board of Directors Meeting
November 27, 2023
Minutes

5:20pm IX. **Adjournment**

“I move to adjourn to **Thursday, December 7, 2023 at 5:30.**”

“I second the motion.”

Tommy **motions**; Liz **seconds**

7 in favor. 0 opposed. 0 abstained.

F E M I N A L



THE MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING

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Board Report: January 4, 2024

Operations - Dean Flanagin, Director

Business and Human Resources

With the end of calendar year 2023, our focus turns to preparation of form W-2s and Form 1099s. Forms have been purchased and software updates have been installed. Michelle Rheault has taken the training class offered by Tyler Technologies for the setup and preparation of Form 1099s. Thank you to Michelle Rheault for her work on Form 1099s. Thank you to Lori Levesque for her work on preparation of Form W2s.

Facilities projects/improvement

MECDHH is moving forward with a quote from FM2 Construction to remove and replace wallboard in rooms G01, G02, and G03 in Building D (Greenlaw). Work has started in room G01. FM2 was the only contractor to submit a proposal to remove damaged wall board and replace with new material while following recommended remediation procedures. The following were discovered when removing wallboard.

- Water damage to the exterior wall was limited to the wallboard, wall framing was not damaged
- Insulation is a rigid foam board and did not incur water damage
- Significant water leaks are apparent at exterior doors in G01, G02, and G03
- There is a water leak in the corner of the foundation in room G01

There was less damage than expected in the exterior wall. However, the condition of exterior doors and the foundation leaks will need to be addressed before installation of flooring takes place in these rooms. I have notified Nick Ferrala at the State of Maine Bureau of General Services of these findings. I have a meeting next week with FM2 Construction to develop options and the associated costs to address new exterior doors and repair the leaking foundation

Our next steps for Building D (Greenlaw):

- FM2 Construction will prep and paint rooms 107 and 110 before installation of new flooring
- FM2 Construction estimates rooms 107 and 110 can be painted by 1/8/2024
- Estimated delivery of flooring for rooms 107 and 110 will be on or before 1/15/2024
- Develop cost estimate and schedule for foundation leak and compromised exterior doors in ground level rooms.
- Based on discussion with BGS and Harriman engineers, we are recommending Planiprep PSC flooring compound for ground level rooms.



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- Work in rooms 107 and 110 is proceeding while estimates are developed for additional work on the ground floor.
- A deep cleaning of the building will take place after all work is complete
- Post-repair air testing will be done at completion

Mackworth Island Preschool - Cathy Lushman, Coordinator

We have been learning all about wind and water based science, including studying the weather and how it can affect people and animals. We made predictions and explored concepts of science in many different ways! We learned how weather affects living things and how living things respond in different ways to different kinds of weather. They were used each other for shelter and protection. They had hours of learning and fun conducting science experiments, and there were many more activities and games with wind and water as the central attractions. Our students had a blast exploring science!

We discussed holidays around the world and we had fun with special dress-up days and explored holidays worldwide.

We had fun visiting the museum and said HELLO to Santa Claus. Thank you, Santa Claus!





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Elementary - Melanie Bowlus, Coordinator

East End Community School

During the last few weeks, students in the MECDHH Special Education classroom at EECS have been exploring the Unique Learning System curriculum. Students are using these materials in 1:1 and group settings and enjoying a new format that aligns with their IEP goals. The program has a wide selection of visual supports to help learners be successful at their individual level. The curriculum can be accessed on iPads, the smart board, and also in paper format. It has been a great addition to the materials we already have and we look forward to using it more this winter.

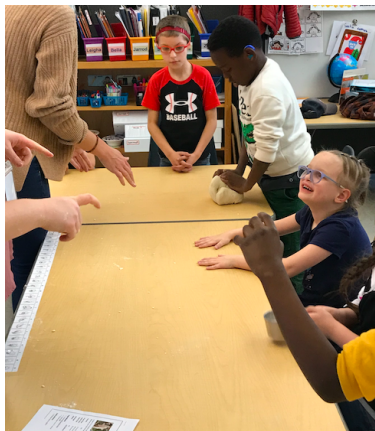


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Students are enjoying the specialized Deaf/HoH Foundations for Literacy curriculum - along with learning they're also eating yummy curriculum-based snacks including popcorn, apples, and chocolate pie!

Every morning students gather together to hunt for the classroom's sneaky Elf on a Shelf, who hides in a different spot each night! Just before the holiday break the Portland Symphony Orchestra came to EECS and presented a holiday musical story. ASL specialists Emily Blachly and Amy Olson have been sharing various stories and fun activities. Students had hands-on fun making salt dough ornaments as gifts for their families.



Brewer Community School

Students have been working on counting by 5. We got the giant 100s chart, marked all the multiples of 5, then did the full body dance of 5, 10, 15, 20...

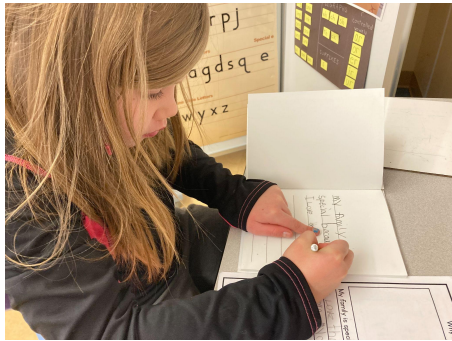




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Second graders made books as a gift for their families. Our student worked very hard through the first and final drafts to make her book beautiful.



Third grade earned a fun day and they voted to have a face painting party. Look at that adorable dog!



Middle School and High School - Erin Bunce, Coordinator

The staff and students at Lyman Moore Middle School and Portland High School wish you all Happy Holidays!



The students at Lyman Moore Middle School started an exciting project this month, The Great Mail Race! With Jennifer Sisto's guidance, the students have been writing letters to various Deaf



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schools and programs across the United States as part of the Great Mail Race. This project began after the students completed their study of the geography of the United States. Students from Deaf schools in Massachusetts, New York, Montana, Minnesota, Pennsylvania, New Jersey and North Dakota have written to the GBSD students. The GBSD students, in turn, have written back AND also sent out letters to other schools. This project will continue for the rest of the year. Everyone is excited to see when the next letter will be coming!

At Portland High School, students have settled into their routines for the second quarter. I've had the opportunity to visit several classrooms and learned interesting topics such as the Doppler Effect, early human civilization, a class debate on if 16 year olds should be allowed to vote, watched a student join a group of students in chorus class, and why mnemonic devices are helpful when we study. It is exciting to see the students engaged and learning at PHS. In addition to PHS, students at STRIVE/TOPS are learning and actually doing authentic life skills, such as making the bed on a daily basis!



Early Intervention and Family Services - Amy Spencer, Coordinator

December tends to begin and then seems to end in a blink of the eye! We have had so many staff and family illnesses that there has been a lot of shuffling schedules and pulling in other staff to ensure coverage for events and playgroups. The Freeport Festival of Lights brought out a few families but many canceled due to illness. We look forward to restarting our Winter Island Family Playgroups as well as adding some new Pop Up Playgroup locations for January, February & March.





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This month Amy Spencer completed some supervision (coined “supportivision”) on the road which afforded her the honor of joining staff at families homes and in the community. As seen below, there is nothing more exciting than the holidays and a box of kittens. Ellie Gettman was working on supporting visual language access and information about these two very exciting activities. She also focused on supporting engagement, safety, and CI wear time through the EI coaching model. We will continue “supportivision” on the road in January to best support staff in our always developing skills.



Chelsea Alexander and Amy Spencer joined the Maine Newborn Hearing Programs Audiology Workgroup to discuss how we are preparing families for audiological appointments. We shared our process and received great feedback from audiologists in what other areas they thought would be helpful to include. We requested pictures from audiologist offices for prepping families and got great buy in to this idea. We look forward to future collaboration with this workgroup.

Amy Spencer & Katie Duncan discussed EI in Maine with Boston Children’s Hospital. They shared our programming for EI, how to refer, who to connect with, and how to access resources on our MECDHH and Earliest Interactions website. The BCH group was grateful for the connection, resources, and who’s who information.

EIFS will welcome the new year continuing our efforts to improve the early intervention services for deaf and hard of hearing children and their families in Maine. We are continuously modifying resources and protocols in response to feedback and research.

We can’t wait to meet the families of 2024!!!

Part B Outreach - Donna Casavant, Coordinator

In the spirit of Christmas, I will share again that I’m thankful for the wonderful team that is Outreach.

- Megan Garrity will be joining us for some more outreach time, teaching math at LMMS and then sharing her experience with outreach for the remainder of her day.
- Due to a variety of reasons, Jennifer Sisto has transitioned to outreach and will be working closely with Alyssa to divide up the southernmost tip of Maine outreach



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services. We welcome her to our team! With 49 active students, York County remains a busy place for outreach and our highest active caseloads. Jenn and Alyssa will team teach this area for the first few weeks of 2024 and then will work with Susie and me to divide the geographic area and take on some additional schools to balance caseloads through the south. And I have assured Jenn that being an itinerant in a Maine winter is NOT as scary as it sounds.

- It is with mixed feelings that I say goodbye to Rob Gillies on our team. Rob will be making a shift to site based teaching, although he will be keeping at least one outreach student on his roster. The site based teachers will certainly benefit from his experience. Thank you, Rob, and know that you are always a part of our team and we'd be happy to have you back when circumstances allow.
- Two positions remain open in outreach.
- Outreach staff will meet together in Augusta on January 19th, 2023. Because we travel the state, it's hard to find time to work together as a full team. We look forward to this time.
- Thank you to Shannon and Alyssa for allowing me to shadow you before vacation. Plans are set to shadow Leia and Josh early in January. I appreciate the opportunity to see first hand the positive impact Outreach members have on students and school teams in the districts across the state.
- My last bit of news is a personal one. I'm happy to say that I am now the proud grandparent of a second grandson; he was born on December 23 and the family is well. I look forward to traveling to Pennsylvania soon to see them all. To the right you will see my grandson, TJ helping out with his new baby brother, Tyson. I realize that you'd prefer to see pictures of our students, but I hope you will understand and appreciate this shift just this once.



Special Education & Related Services - Kristen Q. Shorey, Coordinator

As we say goodbye to 2023, the Related Services team is still hopeful to find two speech/language pathologists to join us in the new year. We are in need of an SLP with ASL skills, so if you know anyone please share the job description from our website! Our current SLP team met in December to brainstorm ideas for recruiting and educating college and university programs about MECDHH/GBSD. I'll keep you posted on our efforts.

The ASL team also met in December to share ideas regarding ASL parent training and how we use it as an opportunity for parents/families to interact with other families, to foster a community of learners, as well as expose parents to a variety of Deaf adults. We will create a digital post and I'll share that with you as well. Some of the ASL specialists have started using the ASL at Home Curriculum, which provides a great framework for lessons.



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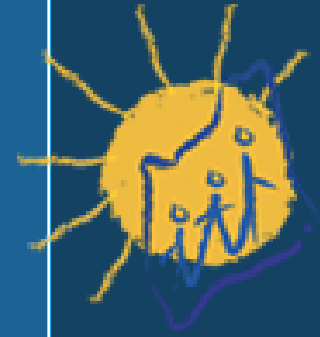
Our two educational Audiologists and our social worker have been extremely busy responding to the needs of schools and families across the state. More information to share next month!

Maintenance Department - Steve Kimball, Supervisor

First of the month was preparing for the coming of winter season, checking all motor pool vehicles, wipers, putting on winter studded tires, having the transmission leak on the one-ton plow truck repaired, and servicing plows, sander and tractors. Our school bus is back in service and we are hoping for no more issues, though it still has limited heat. Prep work continues in building D (Greenlaw) for FM2 the contractor, as the work moves ahead.

December had many events to prepare for. In the last half of the month, much time was spent cleaning up from recent wind and rainstorms.

We are excited to welcome a new maintenance person to our ranks, he will start January 3rd, filling the position left empty with the leaving of Dio Wand, please welcome Dan Michaud to our team.



The Maine Educational Center for the Deaf and Hard of Hearing/ Governor Baxter School for the Deaf

Board Presentation January 4, 2024



BUDGET GENERAL FUND THRU DECEMBER 21, 2023

	2024 YTD	2024 Budget	Budget Balance	% Collected or Spent vs. Anticipated
Revenues	\$5,261,816	\$11,416,045	\$6,154,229	Actual 46% Target 40%
Expenses	\$4,627,324	\$11,416,045	\$6,788,721	Actual 41% Target 43%

REVENUES GENERAL FUND



THE MAINE EDUCATIONAL CENTER
FOR THE DEAF AND HARD OF HEARING
GOVERNOR BAXTER SCHOOL FOR THE DEAF

	2024 YTD	2024 Budget	Budget Balance	% Collected vs Anticipated
Allocation ME.	\$4,697,801	\$9,912,244	\$5,214,443	47/40
CDS&LEA's	\$478,016	\$875,000	\$500,644	55/40
Mainecare	\$8,386	\$50,000	\$41,814	17/40
Facility Rental	\$31,987	\$90,000	\$58,013	36/40
Tuition Pre-K	\$6,135	\$40,000	\$33,865	15/40
Miscellaneous	\$39,491	\$33,000	\$-6,491	120/40
Fund Balance	\$0.00	\$415,801	\$415,801	0/40
Total	\$5,261,816	\$11,416,045	\$6,274,521	46/40

EXPENSES GENERAL FUND

	2024 YTD	2024 Budget	Budget Balance	% Spent vs Anticipated
Regular Instruction	\$0	\$0	\$0	0
Special Education	\$3,129,652	\$8,129,389	\$4,999,737	38/43
Vocational Education	\$0	\$0	\$0	0
Other Instruction	\$36,743	\$244,117	\$207,374	15/43
Student/Staff Support	\$53,604	\$119,242	\$69,638	45/43
System Administration	\$641,527	\$1,059,227	\$417,700	61/43
School Administration	\$0.00	\$0.00	\$0	\$0.00

EXPENSES GENERAL FUND



THE MAINE EDUCATIONAL CENTER
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	2024 YTD	2024 Budget	Budget Balance	% Spent vs Anticipated
Transportation	\$240,437	\$690,132	\$449,695	35/43
Facilities Maintenance	\$525,459	\$1,173,938	\$729,657	45/43
Debt Service	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total	\$4,627,324	\$11,416,045	\$6,788,721	41/43



BUDGET NOTES-Revenues

➤ Mainecare will be under budget by as much as \$15K

➤ State of Maine has flat funded for FY24

➤ Budget supplements have been approved in the amount of \$1,024,557

➤ Misc. revenue reflects investment income which has been positive thanks to a balanced approach



BUDGET NOTES-Expenses

- **Special Education –**
 - Increased interpreting costs (more student services, more deaf staff)
- **Extra-Curricular**
 - Now paying for transportation costs if in students IEP
 - Now paying for interpreting if in students IEP
- **Maintenance**
 - Holding off on spending due to Utilization Plan
 - Working with State of Maine BGS to repair Building D water damage
- **Transportation**
 - Now paying additional when cost goes above \$3.50 per gallon for gas

**MAINE EDUCATIONAL CENTER FOR THE DEAF AND
HARD OF HEARING AND
THE GOVERNOR BAXTER SCHOOL FOR THE DEAF**

**Reports Required by *Government*
*Auditing Standards***

For the Year Ended June 30, 2023

MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING AND
THE GOVERNOR BAXTER SCHOOL FOR THE DEAF
Reports Required by *Government Auditing Standards*
June 30, 2023

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Maine Educational Center for the Deaf and Hard of Hearing and
The Governor Baxter School for the Deaf

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Maine Educational Center for the Deaf and Hard of Hearing and the Governor Baxter School for the Deaf (the School), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Maine Educational Center for the Deaf and Hard of Hearing and the Governor Baxter School for the Deaf’s basic financial statements, and have issued our report thereon dated November 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Maine Educational Center for the Deaf and Hard of Hearing and the Governor Baxter School for the Deaf’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the School’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedules of findings and responses as item 2023-001 that we consider to be a significant deficiency.

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, CONTINUED

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Maine Educational Center for the Deaf and Hard of Hearing and the Governor Baxter School for the Deaf’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

During our audit, we became aware of opportunities for strengthening internal controls and operating efficiency. These opportunities have been identified in the attached schedule under the section titled “Other Comments.”

The Maine Educational Center for the Deaf and Hard of Hearing and the Governor Baxter School for the Deaf’s Responses to Comments

The Maine Educational Center for the Deaf and Hard of Hearing and the Governor Baxter School for the Deaf’s responses to the comments identified in our audit are described in the accompanying schedule of comments and responses. The Maine Educational Center for the Deaf and Hard of Hearing and the Governor Baxter School for the Deaf’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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



November 15, 2023
South Portland, Maine

**MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING AND
THE GOVERNOR BAXTER SCHOOL FOR THE DEAF
Schedule of Comments and Responses
June 30, 2023**

Findings Required to be Reported Under *Government Auditing Standards*

SIGNIFICANT DEFICIENCY

2023-001 - Untimely Reconciliation of Account Balances Resulting in Material Audit Adjustments

Criteria: Fundamental to proper financial reporting is the timely routine analysis of accounts and reconciliation of balances to underlying documentation. Such analysis and reconciliation aids in identifying errors and irregularities so they can be corrected in a timely manner.

Condition: As part of the audit process, there were several significant audit adjustments posted to correct the balances of accounts receivable, accounts payable, and payroll liability accruals to ensure they were properly reported in accordance with Generally Accepted Accounting Principles (GAAP).

Cause: The reconciliation of certain general ledger accounts, were not performed or finalized until after audit fieldwork. During our examination of accounts receivable balances, we determined that grant reimbursements were not requested in a timely manner. We also observed that accounts payable and certain hourly payroll accrual information was not available and was not recorded in a timely manner.

Effect: The balances of these accounts may not have been properly reported in accordance with GAAP during the year and, as such, reports provided to those charged with governance and to outside entities may have been based on inaccurate information. Additionally, if grants are not drawn down in a timely manner, the School may have insufficient cash flows to meet its operational needs.

Recommendation: It is our recommendation that all general ledger balances be reconciled monthly so that variances can be identified and corrected in a timely manner. We also recommend that grant draw down requests are calculated and submitted on a monthly basis as well. We suggest that Management and the Board review and scrutinize transactions and reports on a regular basis to aid in the identification of errors. The School should review policy and procedures annually to ensure that controls are properly designed and implemented to mitigate the risk of inaccurate reporting.

Management's response/corrective action plan: *We will perform monthly reconciliations on all general ledger balances, much like we do with our cash reconciliations. We will also do a balance forward processing on a bi-weekly schedule at year end to maintain accurate balances.*

Anticipated completion date: *June 30, 2024*

**MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING AND
THE GOVERNOR BAXTER SCHOOL FOR THE DEAF
Schedule of Comments and Responses
June 30, 2023**

Findings Required to be Reported Under *Government Auditing Standards*

OTHER COMMENTS

Stipend Approvals

As part of our examination of payroll, we found a large number of employees received a \$100 stipend for educational support that was not formally approved by the Board. While informal discussion of the stipend did occur, we could not substantiate formal approval. It is important to ensure that all amounts paid to employees are properly approved and documented. We recommend that policy and procedures be instituted to ensure that all changes to employee pay, withholdings, or other benefits are approved and documented.

Management response/corrective action plan: We will have all stipends approved by the Board and a copy of the minutes held on file to document the action.

Segregation of Duties

Fundamental to proper internal controls is the division of duties in such a manner that no single individual handles a transaction completely from beginning to end. Appropriate segregation of duties helps to detect errors in a timely manner and deter improper activities.

Certain responsibilities are inherently incompatible and should be segregated to achieve ideal control over transactions. Examples of duties which should be segregated are:

- Reconciling bank accounts
- Collection and posting cash receipts
- Preparing bank deposits
- Preparing and posting journal entries
- Requisitioning, purchasing, and receiving goods or services
- Maintaining general ledger

Because of the limitations of the size of the School's staff, we understand that not all of these functions can be segregated. However, to compensate for this deficiency, we remind management that the monthly financial reports should be reviewed in depth by the Executive Director and Board of Directors to detect possible financial fluctuations of an unusual nature.

Management response/corrective action plan: We are using the Infinite Visions software to help segregate duties to the extent possible.

- *Reconciliation of bank accounts: reviewed and signed by Director of Operations*
- *Collection and posting of cash receipts: To be entered by Accountant, posted by Director of Operations*
- *Preparing bank deposits: prepared by Accountant, deposited by Accounts Payable Generalist*
- *Preparing and posting of journal entries: Reviewed and signed by Director of Operations*
- *Requisitioning, purchasing, and receiving goods or services: Separate employee to enter requisitions than those approving requisitions. Updated software security to employ this change.*

**MAINE EDUCATIONAL CENTER FOR THE DEAF AND HARD OF HEARING AND
THE GOVERNOR BAXTER SCHOOL FOR THE DEAF
Schedule of Comments and Responses
June 30, 2023**

OTHER COMMENTS, CONTINUED

Budget Approval and Entry into the Accounting Software

As part of our review of the budget, we verify the approval process and posting into the accounting software. For fiscal year 2023, we were unable to obtain board meeting minutes or other documentation verifying approval or acceptance of the budget. The approval process is very important, as it is a key tool to measure financial performance and operations during the year.

Additionally, we found that one expenditure account for KLM Purchased Professional Services had been posted with a negative budget. Expenditure accounts should not be posted with negative balances. It is essential to post the budget correctly into the financial software to make sure that accounts individually, or in the aggregate, are not being over-expended. We recommend improving the budget process to include additional procedures that allow for proper documentation, review, and approval of the budget.

Management response/corrective action plan: Copies of board minutes approving all future budgets, including the current FY24 budget, will be kept on file. I have requested a software update, from Infinite Visions, not allowing negative budget entries, which are not part of Generally Accepted Accounting Practices.

December 21, 2023

Dear Ms. Levesque, Ms. Spencer, and Ms. Tiggs,

I am regretfully submitting my resignation for my position as Early Intervention Specialist at the Maine Educational Center for the Deaf and Hard of Hearing. My last day will be Friday, January 5, 2024 because my current childcare arrangement is ending as of that date. Despite being on waiting lists for up to 16 months at several different childcares, I have been unable to find an appropriate placement for my son. I became aware of the end date of my current arrangements in mid-November and informed my supervisor, Amy Spencer, at that time. We discussed the situation and decided I should not resign at that time while I continued to pursue and follow up on any possible leads. It has become clear that there is no availability at this time for my son. I remain on lists and in communication with directors and am hopeful that we will be able to obtain care around the beginning of the 2024-2025 school year.

I am aware that I am supposed to give 60 days notice before resigning. However, due to the extenuating circumstances, I would like to request that requirement is waived so I can leave in good standing. I very much would like to return to MECDHH as an Early Intervention Specialist when I have childcare for my son. Due to the short notice, my desire to return to my position and continue a positive relationship with MECDHH, and wanting to ensure the families I currently work with have uninterrupted access to services, I would like to be considered to contract part time to provide tele-intervention.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "K. Leong". The signature is written in a cursive style with a long, sweeping underline.

Kimberly Leong