

## March Board Meeting

Shanel Valley Academy

Mar 17, 2022 at 5:00 PM PDT to Mar 17, 2022 at 8:00 PM PDT

### Meeting Details:

<https://us06web.zoom.us/j/82222158009?pwd=dVZIZFZ0QVpYZHhnYXRZVTNrR2I1QT09. +13462487799>

Meeting ID: 82222158009

Passcode: 6#%ArJqb

## Agenda

- |  |                |
|--|----------------|
| <b>I. Land Acknowledgment and Moment of Silence</b>  | <b>5:00 PM</b> |
| <b>II. Call to Order</b>   | <b>5:01 PM</b> |
| <b>III. Roll Call</b>  | <b>5:02 PM</b> |
| <b>IV. Public Comment Regarding Closed Session Items</b>   | <b>5:07 PM</b> |
| <b>V. Closed Session</b>   |                |
| <b>A. Public Employee Performance Evaluation - Principal</b>   | <b>5:12 PM</b> |
| Action Item  |                |
| <b>B. Public Employee Employment: Certificated Positions, Classified Positions</b>   | <b>5:42 PM</b> |
| Action Item  |                |
| <b>VI. Introductory Items</b>  | <b>5:57 PM</b> |
| <b>A. Reconvene in Open Session</b>  |                |
| <b>B. Report Out from Closed Session</b>   |                |
| <b>C. Approval of the Agenda</b>   |                |
| <b>VII. Public Comment &amp; Announcements on Non Agenda Items</b>   | <b>6:02 PM</b> |
| <i>This portion of the meeting is reserved for persons wishing to address the Board on items not on the agenda. Although the Board of Directors may briefly respond to statements or questions, under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. Individual public comments are limited to 3 minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board reserves the right to mute or remove a member of the public if comments or actions disrupt the Board meeting.</i> |                |
| <b>VIII. School Updates &amp; Announcements</b>  | <b>6:07 PM</b> |
| <b>A. Parent Advisory Council Updates &amp; Announcements</b>  |                |
| <b>B. Principal's Report</b>   |                |

## **IX. Fiscal Updates**

**6:17 PM**

### **A. Fiscal Updates from Ed Tec**

Guest: Brian Holmes

### **B. Discussion and Approval of 2nd Interim Report**

The deadlines for interim reports must be filed within 45 days after the close of the period being reported. The reporting periods cover July 1 through January 31 for the Second Interim.

## **X. Review and Approval of Audit Firm Selection**

**6:37 PM**

Action item

## **XI. Discussion and Possible Action on Updating COVID Policies and Procedures**

**6:47 PM**

After March 11, 2022, universal indoor masking in K–12 school settings will move from a requirement to a strong recommendation. In anticipation of that change, a document that outlines [Local Considerations for Maintaining or Establishing Universal Indoor Masking Requirements](https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/K-12-Guidance-2021-22-School-Year.aspx) has been developed by the California Department of Public Health (CDPH) to support health and education partners in decision-making once the new guidance goes into effect.

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/K-12-Guidance-2021-22-School-Year.aspx>

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Local-Considerations-K-12-Universal-Masking-Requirements.aspx>

## **XII. Discussion/Information**

**7:17 PM**

Presenter: Amy Frost

- UPK/UTK Grant - Due June 30th
- Community Schools Grant - Due April 1
- Form 700 - Due April 1
- Spring Celebration - May 7th
- Grand Opening - June 4th

## **XIII. Consent Agenda**

**7:27 PM**

### **A. SVA Field Trip Policies**

### **B. CA Health Kids Survey Approval of Contract**

SVA must enter into an MOU with CalSCHLS. The MOU specifies the responsibilities of the district and those of the CalSCHLS Regional Center. It does not obligate you to conduct the survey but does allow you to move forward with the planning process.

### **C. Approval of Board Minutes**

Minutes reflect actions taken and provide information for the public.

### **D. Remote Board Meeting Vote**

**7:32 PM**

In Recognition that Mendocino County is still in a state of public health emergency related to the covid-19 pandemic the SVA board proposes to continue meeting virtually, with an

onsite attendance option available in the SVA conference room, for any members of the public who cannot attend virtually because of technical difficulties.

To continue meeting via teleconference, we are proposing the following resolution to acknowledge that there is a continuing state of emergency related to Covid-19 transmission, and that meeting in person would cause an undue burden (risk of transmission) on our community.

**XIV. Closed session: Public Employee Performance Evaluation - Principal**

**7:33 PM**

**A. Reconvene in Open Session**

**B. Report out on closed session**

**XV. Adjournment**

# Mendocino County Schools

## Summary of Audit Proposals 2021/22 - 2023/24

	Christy White	Singleton Auman PC	Robertson & Associates CPA
<b>LEAs</b>	<b>2021-22</b>		
Fort Bragg Unified	\$20,000	\$18,000	
Mendocino Unified	\$15,500	\$14,000	
Mendocino Unified Measure H Bond	\$4,000	\$4,000	
Leggett Unified	\$10,500	\$10,500	
Potter Valley Community Unified	\$12,500	\$12,000	
Charter Academy of the Redwoods	\$13,025	\$10,500	\$10,250
Tree of Life Charter School	\$7,800	\$8,300	
Three Rivers Charter School	\$8,200	\$9,000	
Shanel Valley Academy Charter	\$8,880	\$10,500	\$10,000
Tax Preparation (Optional)	Included	Included	\$1,500
<b>LEAs</b>	<b>2022-23</b>		
Fort Bragg Unified	\$21,000	\$18,500	
Mendocino Unified	\$16,000	\$14,500	
Mendocino Unified Measure H Bond	\$4,000	\$4,000	
Leggett Unified	\$11,000	\$10,900	
Potter Valley Community Unified	\$13,000	\$12,400	
Charter Academy of the Redwoods	\$13,480	\$10,800	\$10,550
Tree of Life Charter School	\$8,110	\$8,500	
Three Rivers Charter School	\$8,530	\$9,200	
Shanel Valley Academy Charter	\$9,180	\$10,800	\$10,000
Tax Preparation (Optional)	Included	Included	\$1,500
<b>LEAs</b>	<b>2023-24</b>		
Fort Bragg Unified	\$22,000	\$19,000	
Mendocino Unified	\$16,500	\$15,000	
Mendocino Unified Measure H Bond	\$4,000	\$4,000	
Leggett Unified	\$11,500	\$11,300	
Potter Valley Community Unified	\$13,500	\$12,800	
Charter Academy of the Redwoods	\$13,960	\$11,100	\$10,900
Tree of Life Charter School	\$8,435	\$8,700	
Three Rivers Charter School	\$8,870	\$9,500	
Shanel Valley Academy Charter	\$9,480	\$11,100	\$10,250
Tax Preparation (Optional)	Included	Included	\$1,500
Michael Ash, CPA 348 Olive Street San Diego, CA 92103 619-270-8222 <a href="mailto:mash@christywhite.com">mash@christywhite.com</a>		Clay Singleton, CPA 1740 Main Street Susanville, CA 96130 530-257-1010 <a href="mailto:csingleton@sa-cpas.com">csingleton@sa-cpas.com</a>	Karyn Rasmussen 1101 N Main St Lakeport, CA 95453 (707) 263-9012 <a href="mailto:karyn@robertsoncpa.com">karyn@robertsoncpa.com</a>

RPF Sent 1/24/2022  
RFP Acknowledged 1/24/2022

RPF Sent 1/24/2022  
RFP Acknowledged 1/25/2022

RPF Sent 1/24/2022



**TITLE PAGE**

**Mendocino County Schools – Charter Schools**

**Proposal to Provide Audit Services**

**For the Year Ended**

**June 30, 2022**

**With an Option to Renew for**

**the Years Ended**

**June 30, 2023 and 2024**

Submitted on March 1, 2022

**Submitted by:**

**Robertson & Associates, CPAs**

**A Professional Corporation**

1101 North Main Street

Lakeport, CA 95453

(707) 263-9012 Fax (707) 263-6001

**THE NAME OF THE PERSONS AUTHORIZED TO REPRESENT  
ROBERTSON & ASSOCIATES, CPAs are:**

John S. Robertson, CPA

john@robertsoncpa.com

**PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR  
MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

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# ROBERTSON & ASSOCIATES, CPAs

A PROFESSIONAL CORPORATION

1101 NORTH MAIN STREET  
LAKEPORT, CA 95453  
PHONE: (707) 263-9012 ♦ FAX: (707) 263-6001  
WWW.ROBERTSONCPA.COM

601 NORTH STATE STREET  
UKIAH, CA 95482  
PHONE: (707) 468-5711 ♦ FAX: (707) 468-0132  
TOLL FREE (800) 619-4762

## Letter of Transmittal

March 1, 2022

Mendocino County Office of Education  
Michelle Ebert, Director Fiscal Services  
2240 Old River Road  
Ukiah, CA 95482

Dear Ms. Ebert:

Robertson & Associates, CPAs is pleased to respond to your request for proposal to perform auditing services for Shanel Valley Academy. This includes the annual financial and compliance audit for Shanel Valley Academy for the year ending June 30, 2022, with an option to renew for June 30, 2023 and 2024.

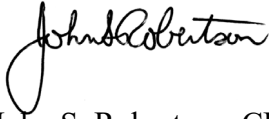
We are aware that while Shanel Valley Academy has solicited numerous proposals, Robertson & Associates, CPAs would be your best selection for the following reasons which are set forth in greater detail in our proposal:

- We are a Northern California CPA firm and are located in Lakeport and Ukiah, California. Robertson & Associates, CPAs is a professional corporation consisting of one shareholder, John S. Robertson.
- We are familiar with auditing and the needs of local education agencies such as Shanel Valley Academy.
- Our firm has been involved in auditing local educational agencies, local governmental agencies and nonprofits for more than 25 years.
- The office of Robertson & Associates, CPAs performs approximately 35 school districts financial and compliance audits each year.
- We believe that you will find that our firm is not only highly qualified to perform the audits for local educational agencies, local governmental agencies, Non-Profits, and California Nonprofit mutual Benefit Corporations, but is prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.
- We emphasize a GREEN approach, employing a paperless environment as much as possible for our clients and our workpaper documentation.
- Our on-time delivery on filing the annual financial report to the State is excellent.

Robertson & Associates, CPAs is committed to meeting all requirements and timelines for the successful completion of the engagement. Upon concluding the contract terms, Robertson & Associates, CPAs will hold a pre-audit meeting and set forth specific work plans and due dates for each major audit area. Regular progress meetings will be held and any issues will be resolved timely and before the release of the final reports.

Robertson & Associates, CPAs thanks you for the opportunity to present our proposal and qualifications and for the opportunity to be appointed as the independent auditors for Shanel Valley Academy. The fees noted in this proposal are valid for a period of ninety days. After reading through our proposal, if you have any questions, please feel free to contact me at (707) 263-9012 or [john@robertsoncpa.com](mailto:john@robertsoncpa.com). I would be happy to discuss any questions with you and the board members.

Very truly yours,

A handwritten signature in black ink, appearing to read "John S. Robertson". The signature is fluid and cursive, with the first name "John" being more prominent.

John S. Robertson, CPA  
Engagement Director  
Robertson & Associates, CPAs

# **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

## **PROFILE OF THE PROPOSER**

### **Organization, History and Description of Activities**

Robertson & Associates, CPAs is a local professional corporation consisting of one shareholder: John S. Robertson. The CPA practice started operations on January 1, 1981. Our firm is located in Lakeport, California.

### **Additional Services**

Robertson & Associates, CPAs currently provides auditing, accounting, management and computer advisory services, and tax planning. Robertson & Associates, CPAs has conducted and coordinated various trainings on student body, attendance, and financial accounting for our clients. We provide consultation services and special audits as requested for our clients.

### **System of Quality Control**

The system of Quality Control in place at Robertson & Associates, CPAs meets or exceeds all related requirements of the AICPA, the Governmental Audit Quality Center of the AICPA, *Government Auditing Standards*, and the California Board of Accountancy.

The elements of our Firm's Quality Control System include: Leadership responsibilities for quality within our firm (the "tone at the top"); relevant ethical requirements; Acceptance and continuance of client relationships and specific engagements; Human resources; Engagement performance; and Monitoring. Quality Control is interrelated throughout all aspects of an audit practice.

Robertson & Associates, CPAs is enrolled in the AICPA Peer Review Program which requires a peer review of our accounting and auditing practice to ensure that our practice is conducted within the strict guidelines of the profession. Our most current peer review rating of *pass* validates that our accounting and auditing practices and professionals meet or exceed guidelines established by the AICPA. A rating of *pass* is the highest rank possible. A copy of our most recent peer review letter is included at the end of this proposal.

### **Equal Opportunity Employment**

Our policy is to apply recruiting, hiring, promotion, compensation and professional development practices to all qualified persons, consistent with federal, state and municipal equal employment opportunity laws.

# **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

## **Subcontractors**

All staff that will be assigned to provide audit services will be Robertson & Associate, CPAs employees. We will not be using subcontractors for your audit. The proposal is not a joint venture or a consortium.

## **Transmitting Confidential Information**

During the course of an engagement, the electronic transmission of information is necessary. We believe that we have a responsibility to our clients to establish a more secure means to electronically transmit sensitive or confidential information pertaining to their business or personal affairs. Accordingly, we have Client Portal on our website to establish a secure encrypted portal (that meets state law requirements) where such documents can be stored and accessed only by authorized individuals. Now, instead of sending such data over unsecured email, the documents can be placed inside the Client Portal and be accessed through a secure sign-on procedure. The portal accommodates files of many different types, from Word and Excel documents to PDF and even SACS electronic dat files. The portal is also capable of handling files that are too large to email. Clients have found the portal to be helpful as a tracking tool for what documents have been submitted to us. Documents will not be removed from the portal until the State Controller's Office has accepted the audit. We will also upload documents for you to download. As an example, the annual audit report will remain on your portal in PDF format for you to download and have access to for several years. We encourage our clients to use the portal, as we believe it provides us both with benefits, but do not require it. We also accept information via email, fax, and currier mail. The portal is available at our website [www.robertsoncpa.com](http://www.robertsoncpa.com).

## **Document Retention Policy**

Audit work papers will be maintained by Robertson & Associates, CPAs for seven (7) years after the date of the auditor's report. Our Firm will make its work papers available during this period to the California State Controller or its representative and the Charter.

# **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

## **DESCRIPTION OF THE ENTITY AND RECORDS TO BE AUDITED**

The Shanel Valley Academy serves approximately 100 students in the Hopland, California area. The Charter's first year of operation is for the 2021/2022 fiscal year. The Charter is currently registered with the California Department of Education to operate grades kindergarten through sixth grades. The audit agreement will be for the year ended June 30, 2022, with an option to renew for June 30, 2023 and 2024.

## **ASSURANCE:**

### **License to Practice in California**

Robertson & Associates, CPAs is properly licensed for practice as a certified public accounting firm in the State of California. Robertson & Associates, CPAs certifies that we will assign a California licensed certified public accountant as your auditor in charge of your Charter audit.

Our firm has been in existence since January 1, 1981 and has been involved in local educational agency auditing for more than 25 years.


### **Independence**

Our firm meets the independence requirements of the current *Standards for Audits of Governmental Organizations, Programs, Activities and Functions*, as published by the U.S. Government Accountability Office and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our firm is an approved K-12 Local Education Agency auditor with the California State Controller's Certified Public Accountant Directory Service ("CPADS") and meets the independence standards requiring rotation of engagement director and review director every six years. We ensure that all partner and staff working on the engagement do not have any financial or other interest in your Charter other than a strictly professional one. We have no past or current business, or other relationship with the Charter that may have an impact on the outcome of the audit.

# PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

## Commitment

All audits have been accepted by the California State Controller's Office. Please see the firm's statistics below:



## Controller Betty T. Yee

California State Controller's Office

**CPADS**

- SCO Home
- CPADS Home
- CPA List

### CPA Detail

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#### CPA Information

**CPA Name:** Robertson & Associates, CPAs

**Contact Person:**

**Mailing Address:** 1101 N. Main Street  
Lakeport, CA 95453

**Phone:** (707) 263-9012

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#### CPA Statistics

Audit Report Fiscal Year	2017 - 2018	2018 - 2019	2019 - 2020
Total Audit Reports Submitted	39	36	36
Audit Reports Initially Accepted	31	30	29
Audit Reports Initially Rejected	8	6	0
Delinquent Audit Reports *	12	4	13

\* An audit report is considered delinquent if it is not received by SCO by the Dec. 15 expected date or approved extension date.

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#### Quality Control Review (QCR) Reports for this CPA

There are no QCR reports available for this CPA.

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**Check the firm's current status with the California Board of Accountancy**

<https://www.dca.ca.gov/cba/>



# **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

## **SUMMARY OF PROPOSER’S QUALIFICATIONS**

Presently there are three professional, eight paraprofessional and three clerical staff employed by Robertson & Associates, CPAs. Two of the three professional staff are CPAs and one is a CPA Candidate.

Partner, John Robertson will be the Engagement Director for the audit and will oversee all aspects of the engagement. Mr. Robertson will meet with Charter administrators and governing board and provide technical advice to the Charter at any time. Tanya Michel will serve as Lead Auditor. Ms. Michel will oversee fieldwork and the preparation of the financial statements in accordance with all applicable reporting standards. All partners, managers, and supervisors assigned to the audit have a minimum of three years of experience performing audits of local education agencies similar to Shanel Valley Academy. The following table lists the names of the firm’s auditing personnel assigned to the audit:

<u>Name</u>	<u>Classification</u>	<u>Audit Role</u>
John S. Robertson, CPA	Engagement Director	In-Field Partner
Tanya Michel	Senior Auditor	Lead Auditor
Karyn Rasmussen	Audit Coordinator	Staff Auditor

### **JOHN S. ROBERTSON, CPA**

### ***ENGAGEMENT DIRECTOR***

John S. Robertson is your engagement director for all services to be provided to Shanel Valley Academy. Mr. Robertson has over 35 years of auditing experience and currently devotes a significant amount of his time to serving clients in the Governmental Sector. He currently serves as the Engagement Director for all local educational agencies (LEAs), other governmental and non-profit audits performed by Robertson & Associates, CPAs. Mr. Robertson is an accounting graduate from the California Polytechnic State University, Pomona, and he is a member of the AICPA, CASBO and CalCPA where he has served on the governmental accounting and auditing committees.

### **TANYA MICHEL, CPA CANDIDATE**

### ***AUDIT SENIOR***

Tanya Michel is responsible for risk assessment procedures, audit fieldwork, general ledger analysis, compliance with applicable laws and regulation and applicable financial reporting frameworks of the audits. Ms. Michel received her Bachelor of Science in Strategic Business Management from Dominican University and received her Master’s in Accountancy from University of Phoenix. Ms. Michel worked in schools as a Business Manager, Director of Fiscal Services and as a Chief Business Official. Ms. Michel retired from schools in May 2020. Ms. Michel is currently in the CPA exam testing process required for licensing. Ms. Michel is a member of AICPA. Ms. Michel previously worked for Robertson & Associates, CPAs and rejoined the association in June 2021.

### **KARYN RASMUSSEN, PARAPROFESSIONAL**

### ***AUDIT COORDINATOR***

Karyn Rasmussen is responsible for the coordination of all audits performed by Robertson & Associates, CPAs in regard to scheduling, inflow of work and tracking the progress of the audits. Ms. Rasmussen has over 25 years of auditing experience and also assists in the areas of fieldwork, general ledger analysis, state compliance and financial report writing portions of the audits. She has completed numerous training courses on school district, governmental and non-profit topics. Ms. Rasmussen is a member of the CASBO organization. Ms. Rasmussen has been with Robertson & Associates, CPAs since January 1992.

# **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

## **Professional Development, Education, and Training**

In compliance with our Quality Control System, each professional staff member receives forty or more hours of continuing education each year. Individuals assigned to governmental type audits all receive the necessary governmental accounting and auditing continuing education of 24 hours every two years as required by law. The continuing education covers a variety of areas, including accounting and auditing, government, Yellow Book, school district and charter school topics, fraud, ethics and regulatory review, management advisory services and taxation. Following is a detailed listing of continuing education received for each member of our staff for the last two years:

# PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

## Continuing Education - 2020 / 2021 / 2022

## From

• Heard in the Hallways: Commonly Asked Yellow Book Questions	4/16/2020
• School District Conference	4/17/2020
• GAQC Annual Update	5/5/2020
• State & Local Gov Audit Plan	6/19/2020
• School Facility Program Bond Fund Audits	7/23/2020
• Applying the Uniform Guidance in Your Single Audits	7/24/2020
• Writing Effective Audit Reports Confirmation	8/3/2020
• Audit workpapers-Documenting Field Work	8/7/2020
• Annual Update for Accountants and Auditors	8/10/2020
• 2020 Single Audit Fundamentals - Part 1	8/26/2020
• 2020 Single Audit Fundamentals - Part 2	8/26/2020
• 2020 Single Audit Fundamentals - Part 3	8/27/2020
• 2020 Single Audit Fundamentals - Part 4	8/27/2020
• Excel Tips And Tricks Beyond The Basics	9/1/2020
• Using Adobe Acrobat & Tic tie Calculate To Simplify & Prepare Digital Workpapers	9/2/2020
• 1st Release of 2020 Supplement & the Latest COVID 19 Single Audit Implications	9/9/2020
• Supplemental and COVID 19 SA Implications	9/9/2020
• CARES Act Funding, Issues & Questions	10/15/2020
• EDGARUGG Workshop for LEA Fed Program & Fiscal Staff	10/22/2020
• OMB Supplement Addendum and COVID-19 Implications	1/27/2021
• Single Audit Lighting Round	1/28/2021
• Audit Boot Camp	3/22/2021
• GAQC 2021 Annual Webcast	5/4/2021
• Circular 230 Ethics	8/20/2021
• Common Frauds in Govt Entities	8/26/2021
• CA Regulatory Review Course	8/30/2021
• Professional Ethics	8/31/2021
• Agreed Upon Procedures	8/31/2021
• GAQC Single Audit Lightning Round Q&A	9/22/2021
• What it takes to be an effective auditor	9/24/2021
• Fraud: Practical Approaches to Prevention & Detection	9/29/2021
• Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation	10/21/2021
• Companion to PPC's Guide to Single Audits - Course 1 - Planning the Single Audit and Single Audit Sampling	12/27/2021
• Companion to PPC's Guide to Single Audits - Course 2 - Concluding and Reporting for Single Audits	1/2/2022
• Companion to PPC's Guide to Single Audits - Course 3 - Pre-Engagement Activities and Internal Control Considerations	1/3/2022
• Yellow Book: Staying Compliant with Government Auditing Standards	2/12/2022

# PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

## Firm Qualifications and Experience

The professionals at Robertson & Associates, CPAs have extensive experience in K-12 Local Education Agency (LEA) audits. We work hard to ensure that audit reports are submitted in advance of deadlines and ultimately accepted by the client and oversight agencies, including the Office of the State Controller, the California Department of Education and the County office of Education, where applicable. We have a track record of combining quality audit services with sound, practical advice. We provide a service team that has extensive relevant experience, as well as enthusiasm and commitment to our clients' needs. All of our staff members assigned to your audits will have had at least one prior year of local educational agency audit experience and the continuing education required by our system of Quality Control. Below is a summary of clients we have served in the past two years:

<b>Local Educational Agencies:</b>	<b>Approximate Enrollment</b>	<b>Years of Service</b>
<b>Mendocino County</b>		
Charter Academy of the Redwoods	300	16
✓ Eel River Charter School	50	19
✓ La Vida Independent Study Charter School	90	16
✓ Pacific Community Charter School	80	16
✓ Willits Charter School	260	19
<b>Santa Cruz County</b>		
✓ Bonny Doon Union Elementary School District	135	19
✓ Happy Valley Elementary School District	109	19
✓ Mountain Elementary School District	145	19
Mountain Elementary School District Proposition 39 Bond Audit		3
✓ Pacific Elementary School District	112	19
Pacific Elementary School District Proposition 39 Bond Audit		3
<b>Siskiyou County</b>		
✓ Siskiyou County Office of Education	50	6
✓ Siskiyou County School Districts (25)	4,800	14
Siskiyou County Regional Occupational Program, JPA		14
Siskiyou Union High School District Proposition 39 Bond Audit		4
Yreka Union High School District Proposition 39 Bond Audit		3
<b>Sonoma County</b>		
The Village Charter School	100	7
✓ <b>Currently under contract.</b>		

# **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

## **PROPOSER'S APPROACH TO THE EXAMINATION**

### **Annual Audit – Scope, Standards and Approach**

The scope of auditing services offered includes auditing of financial statements of Shanel Valley Academy for the year ending June 30, 2022, with an option to renew for June 30, 2023 and 2024, and will include our audit of the Charter's compliance with 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 State requirements as applicable.

The purpose of the audit is to render the following opinions and reports as applicable to the Charter:

- ✓ Auditors' Opinion on the Financial Statements
- ✓ Auditors' Report on Internal Controls and Compliance required by Governmental Auditing Standards
- ✓ Auditors' Report on Internal Controls and Compliance required by Uniform Guidance, when applicable
- ✓ Auditor's Opinion on State Compliance

Robertson & Associates, CPAs has developed an approach to audits that emphasizes:

- Focusing on audit risks and concerns.
- Approaching your system as a whole.
- Evaluating current accounting and operating control systems.
- Discussing and establishing objectives and planning audit strategy.
- Addressing and satisfying all Federal and State audit requirements.
- Utilizing automated technology in all phases of the audit.
- Using graphs and charts to illustrate financial trends in a comprehensible manner.
- A strong commitment to providing our clients with more services per audit dollar.

Robertson & Associates, CPAs staff have experience from both sides of the desk. It is this unique perspective that provides our staff with the experience to recognize important audit issues. The staff's viewpoint is also tempered with appropriate sensitivity to our clients' particular situations.

The Engagement Director is committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your local educational agency and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your LEA environment, and they are instructed to consult with the engagement director on all aspects of the audit. We believe in a consistent approach to the audit, and your audit team has been working together for several years.

# PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

## Estimated Hours by Major Work Segment - Charter Audit

Below is a detailed work plan that includes total hours for all of the audit activities. The proposed work plan shows the anticipated amount of work by major audit activity. We have reviewed the Charter's ADA and provided to plan what we believe to be reasonable hours to complete the audit.

<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>
<b>Planning</b>		<b>Substantive Testing</b>	
Planning	4	Accounts Payable	2
Audit Programs	2	Accounts Receivable	2
Supervision and Quality Control Review	2	Analytical Review Procedures	2
Contingencies/Subsequent Events	1	General Fund	2
Risk Assessment	3	Other Funds	2
Board Minutes	2	Cash and Investments	2
Correspondence (including Confirmations)	2	Other Revenues	2
<b>Meetings</b>		Component Units	1
Entrance Conferences	1	State Apportionment	2
Other Meetings	2	Capital Assets	3
Internal Control Interviews	2	Inventory	1
Meetings with District Board Members	1	Net Position	1
<b>Internal Controls and Compliance</b>		Long-Term Debt	3
Internal Control Testing and Documentation	7	Expenses	5
State and Federal Compliance	9	<b>Audit Wrap-up</b>	
<b>Data Processing Review</b>		Audit Reports	10
Data Processing Interviews and Documentation	1	Federal Data Collection Report	1
<b>Transactions</b>		Secretarial	4
Cash Disbursements	2		
Payroll	2		
Cash Receipts	2		
Bid Procedures & Change Orders	1		
		<b>Total Hours</b>	<b>91</b>

## Schedule of Hours by Staff Level by Major Work Segment

The numbers of hours planned for each phase of the Shanel Valley Academy annual audit are as follows:

	<b>Planning March - April Hours</b>	<b>Interim Fieldwork April - June Hours</b>	<b>Final Fieldwork July - August Hours</b>	<b>Review &amp; Reporting September - December Hours</b>	<b>Total Hours</b>
Engagement Director	1	1	1	1	4
Audit Manager	1	1	1	2	5
Audit Coordinator	5	7	4	4	20
Senior Auditor	5	7	7	5	24
Auditor	7	10	10	7	34
Clerical	1	1	1	1	4
Total Hours	20	27	24	20	91

## **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

The following is an estimated timeline of the audit plan. The final schedule would be arranged based on the planning meeting with Shanel Valley Academy:

<b><u>Timeline</u></b>	<b><u>Proposed Work Flow</u></b>
March - April	Entrance Conference
April - June	Audit Planning, Test of Controls, State compliance, Federal compliance, management letter of results
August / November	Year-end fieldwork, depending on when the books are closed
October - November	Report drafted, reviewed and finalized
November - December	Finalize and Distribute Final Report
December - January	Board Presentation

### **Computer Assisted Audits**

Robertson & Associates, CPAs has experience in computerized financial systems. As part of every audit, Robertson & Associates, CPAs evaluates the internal controls over key financial cycles and included computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. We use computer assisted audit techniques to evaluate large data sets and plan our audit responses.

Robertson & Associates, CPAs has conducted many local educational agencies (LEA) and other audits and is proficient in a variety of computerized systems that are used. We are proficient in attendance software, along with manual state school registers for attendance accounting and we are very familiar with reports that these systems generate.

### **Documentation of Internal Control Structures**

We believe that an effective and efficient system of internal controls is critical to safeguarding Charter assets, ensuring transactions are properly approved and recorded, and maintaining compliance with federal and state laws and regulations. Our audit approach starts with a thorough examination on the internal control structure over cycles such as:

- Purchasing and accounts payable
- Cash receipting and cash management
- Personnel and payroll
- Inventory and fixed assets
- Attendance and other compliance areas
- Financial reporting

Our examination of internal controls consists of interviews, internal control questionnaires and system walkthroughs to help us to plan our audit procedures, but more importantly to you, we will communicate both positive control points and points where areas of improvement are needed.

# **PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

## **Audit Sampling**

Internal control, transaction and compliance samples will be selected using our random number generator software when determined appropriate. In some cases, haphazard sampling procedures will be employed when determined appropriate. Based upon the results of these tests, we will then design our substantive and compliance audit steps. Analytical procedures will be performed at the beginning and ending stages of our audit. These procedures will include comparison of prior-year to current-year balances, and original adopted budget to final balances.

## **Audit Approach**

Robertson & Associates, CPAs believes the key to a good audit is efficiency. This ensures that the audit is thorough without performing unnecessary procedures. This includes performing procedures to determine the direct and material compliance requirements that are applicable to the Charter. By following the professional standards prescribed by Generally Accepted Auditing Standards (GAAS) and Not for Profit, we are certain that we are meeting our own professional standards for the industry.

Robertson & Associates, CPAs, understands that in accordance with audit standards and other applicable guidelines of laws and regulations, we will select the necessary procedures to test compliance and disclose noncompliance with specified laws and regulations and provisions of contracts and grant agreements that are direct and material to the Charter.

We will conduct the audit to meet procedures required of:

- ✓ Not for Profit
- ✓ *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*



# PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

## COMPENSATION

### Reasonable Fees

In determining our proposed fees, our normal billing rates have been adjusted and our startup costs will be absorbed by us, evidencing our strong interest in building a long-term relationship with Shanel Valley Academy. Our fees are based on an audit approach that stresses cost containment and cost-effectiveness. The proposed fees include all out-of-pocket expenses.

The following is a list of personnel by classification who will be assigned to the audits, indicating the estimated number of hours and rate per hour for the audits. The hourly billing rates indicated in the schedules below also apply to additional services not included in the original scope of work.

<b>Annual Audit</b>							
<b>Classification</b>	<b>Billing Rates</b>	<b>Estimated Hours</b>	<b>2021/2022</b>	<b>Estimated Hours</b>	<b>Optional 2022/2023</b>	<b>Estimated Hours</b>	<b>Optional 2023/2024</b>
Engagement Director	\$ 200	4	\$ 800	4	\$ 800	4	\$ 800
Assurance Manager	150	4	600	4	600	5	750
Audit Coordinator	110	20	2,200	20	2,200	20	2,200
Senior Auditor	110	24	2,640	24	2,640	24	2,640
Auditor	100	35	3,500	35	3,500	36	3,600
Clerical	65	4	260	4	260	4	260
		<u>91</u>		<u>91</u>		<u>93</u>	
All-Inclusive Audit Fee			<u>\$ 10,000</u>		<u>\$ 10,000</u>		<u>\$ 10,250</u>
<b>Tax Returns</b>							
			<u>2021/2022</u>		<u>2022/2023</u>		<u>2023/2024</u>
Information Returns - 990/199			<u>\$ 1,500</u>		<u>\$ 1,500</u>		<u>\$ 1,500</u>

We would also note that our fee schedule includes routine advisory assistance during the course of the year, and to discuss items which may impact the ensuing years' audits. Our fees are based on the information about the Charter provided to us at the time of this proposal. If there are major changes to the complexity or scope of the Charter's audit it may be necessary to adjust our fees accordingly. Research beyond the scope of the audit will be billed as a separate engagement, at our stated fees. Audit fees include all efforts necessary to issue our opinion on your financial statements, including resolution of issues, handling of routine questions of administration, and all meetings with administration and the Board. We will conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office.

We understand and comply with the provisions of Education Code 14505 requiring:

1. A provision to withhold 10% of the audit fee until the California State Controller has certified that the audit report conforms to the reporting provisions of the audit guide.
2. A provision to withhold 50% of the subsequent year audit fees if the prior year audit was not certified by the California State Controller.

In addition, we have a provision that will allow the California State Controller access to our audit working papers, and that the California State Board of Accountancy may be notified of any substandard work performed.

Upon request, we will separately state the portions of the audit fee which may be reimbursable as mandated costs.

**PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR  
MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

**PEER REVIEW REPORT**



1710 Gilbreth Road  
Burlingame, CA 94010  
(650) 522-3094  
Fax: (650) 522-3060  
peerreview@calcpa.org

November 07, 2018

John Robertson  
Robertson & Associates, CPAs  
1101 N MAIN ST  
LAKEPORT, CA 95453-3841

Dear John Robertson:

It is my pleasure to notify you that on November 05, 2018, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2021. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*Peer Review Committee*

Peer Review Program  
The Peer Review Program Team  
peerreview@calcpa.org 650-522-3094  
California Society of CPAs

cc: David Wilson

Firm Number: 900010083692

Review Number: 556684





# Proposal for Audit Services: Mendocino County Office of Education

Ukiah, California

For the fiscal year ending June 30, 2022, plus two  
(2) optional renewal periods through June 30, 2024.

***Submitted on February 24, 2022***

By: Michael Ash, CPA  
619-270-8222  
[mash@christywhite.com](mailto:mash@christywhite.com)

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- Quality Control Peer Review Opinion
- Insurance Certificates
- Business Licenses
- Detailed Resumes of Key Auditors
- Sample Contract



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

February 24, 2022

Auditor Selection Committee  
Mendocino County Office of Education  
2240 Old River Road  
Ukiah, CA 95482

Dear Committee Members,

Christy White, Inc. (CW) is pleased to respond to Mendocino County Office of Education's (MCOE) request for Annual Financial Statement Audits for the fiscal years ending June 30, 2022, plus two (2) optional renewal periods through June 30, 2024.

We **specialize in auditing California school districts for 20 years**. In 2018-19, we were providing services to over 160 Local Educational Agencies (LEA's). In addition to K-12 districts, we audit charter schools, Prop. 39 bonds and Prop. 51 state facilities grants, plus, should the need arise, we perform fraud and forensic audits.

As a leader in the K-12 industry, we provide K-12 audit focused staff training that is unmatched by other firms. We assure you that every Christy White team member will be trained and able to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

Our firm implemented a **"virtual office" setting** several years preceding the pandemic. With our technology, we are fully capable of conducting a remote audit by providing audit-related items via our secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly and secure.

**CW leads the K-12 audit profession** by active participation on the State Controller's *Audit Guide Task Force*, annually presenting to school district audit professionals at CalCPA's *School District Conference*, teaching new CBO's at CASBO and ACSA academies, and speaking before county offices and districts on implementation know-how for new GASB standards.

Founding partner, Christy White, has over 35 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, and John Whitehouse, plus multiple licensed director-level managers, and experienced in-charges auditors and staff. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

Michael Ash, CPA  
Partner

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

## PROFILE OF CHRISTY WHITE, INC.

### NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, Inc. (dba Christy White Associates, Inc.)  
 Business Address: 348 Olive Street, San Diego, CA 92103  
 Telephone Number: 619-270-8222  
 Fax Number: 619-260-9085  
 Email Address: [mash@christywhite.com](mailto:mash@christywhite.com)  
 Web Address: [www.christywhite.com](http://www.christywhite.com)

**CHRISTY WHITE, INC. SHAREHOLDERS:** Christy White Inc., is jointly owned by Christy White, Michael Ash, and Heather Daud Rubio.

### BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

Christy White, Inc. (CW), a professional Accountancy corporation, is the 2<sup>nd</sup> largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. We are San Diego based with offices throughout the State. We provide a wide range of K-12 audit and consulting services, including financial and bond auditing; internal audit risk assessments; and, free consultation on GASB implementations.



#### **OFFICES**

**Santa Rosa, CA**  
**Sacramento, CA**  
**San Francisco, CA**  
**Fresno, CA**  
**Los Angeles, CA**

#### **CORPORATE OFFICE**

**348 Olive Street**  
**San Diego, CA**  
**92103**  
**T: 619-270-8222**  
**F: 619-260-9085**

CW is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White, Inc. We received the best result of "Pass" in our most recent review.

We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Also, we are association members with the California Association of School Business Officials, the Government Financial Officers' Association, and the Certified Fraud Examiner's Association. CW is also an active participant in the development of the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our clients.

### STATEMENT OF INDEPENDENCE

Christy White, Inc. meets the independence requirements of *Government Auditing Standards* and the State's *K-12 Audit Guide*. We have no financial, community, or personal ties to Mendocino County Office of Education, its board members, administrators or staff.

## PROFILE OF CHRISTY WHITE, INC., CONT'D

### BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

#### FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm, (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 35 professionals, including eight CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 140 school districts, 10 county offices of education, 90 Proposition 39 bonds, and over 65 charter schools. Our audit clients range in size from large school districts to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

<b>ASB Training</b>	<b>Forensic/Fraud Audits</b>
<b>Attendance Accounting</b>	<b>School District Organization</b>
<b>GASB and Compliance Implementation</b>	<b>Charter School Back Office</b>
<b>Efficiency Studies</b>	<b>Financial Reporting</b>

#### ORGANIZATIONAL STRUCTURE

Firm representatives from each of our organizational levels comprise our proposed audit team. We will not joint venture with another firm on this engagement. And, Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history.

#### AUDIT MANAGEMENT TEAM

- Audit Partners
- Audit Director

#### AUDIT IN-CHARGE

- Supervisors
- Seniors

#### AUDIT STAFF

- Staff Accountant II
- Staff Accountant I

#### ADMINISTRATIVE SUPPORT



## PROFILE OF CHRISTY WHITE, INC., CONT'D

### EXPERIENCE AUDITING COMPUTERIZED SYSTEMS

All of CW's partners and staff have experience in computerized financial systems. As part of every audit, CW evaluates the internal controls over key financial cycles and includes computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. As an example, Michael Ash and Sarah Fiehler audit the Napa County Office of Education and 4 school districts in Napa County. The County Office of Education has chosen to give us read-only access to the Digital Schools general ledger software. Because of this access, we are able to conduct the audit remotely and run general ledger reports and pull supporting documentation for items selected for testing. This makes the audits run more efficiently and greatly reduces the stress on client staff.

Our partners are also experienced using state software, including SACS software. We have consulted with school districts in the use of SACS software for the preparation of GASB 34 conversion entries and reports.

The audit software we use is ProSystems FX, a paperless audit software that all audit staff are trained on and use for each engagement.

### CONDUCT OF THE AUDIT IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND STANDARDS

The scope of auditing services provided includes the **Annual Financial Statements** of Mendocino County Office of Education and sponsored Districts, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2022, plus two (2) optional renewal periods through June 30, 2024. Our firm follows the following laws, regulations, and standards:

- Education Code Section 41020
- Standards and Procedures for Audits of California K-12 Local Educational Agencies
- Uniform Guidance for Federal Single Audits
- Government Code, Public Contract Code, Education Code and Title V Regulations (for conducting state compliance audit testing)

### CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in areas such as leadership, ethical requirements, acceptable of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document through timely review of work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

## CHRISTY WHITE'S STAFFING AND QUALIFICATIONS

**PARTNER AND MANAGER WITH LEAD RESPONSIBILITY:** The Lead Engagement Partner will be Michael Ash, CPA. The Lead Manager for the district audits will be Sarah Palafox. The Lead Manager for the charter school audits will be Lily Pearson, CPA. Resumes for the assigned audit team members are provided as follows.

### STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models, and cash flow management. The team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Christy White Brook, CPA, CFE	Concurring Partner
Michael Ash, CPA	Lead Engagement Partner
Sarah Palafox	District Audit Supervisor
Lily Pearson, CPA	Charter Audit Supervisor
Jesus Cardenas	Senior Auditor
Michael Lee	Experienced Staff

### RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Abridged biographies of all staff members assigned to your audit are shown below, and detailed resumes of key auditors are provided in the appendices.



**President, Christy White, CPA, CFE** has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author and trainer.

*"Auditing isn't just about verifying the accuracy of the books, it's about understanding my client's educational organization and providing added value service. With great pleasure, I have traveled throughout California and work side-by-side with school business leaders for over 35 years. I love listening and collaborating with my clients on workable solutions to their challenges."*

Christy provides audit and financial consulting in areas of organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits; in addition to developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. When not on the audit trail or flying off on a consulting engagement, Christy enjoys time with her husband, daughter, and their very large poodle, Oliver. She loves to travel, music, live theatre and, youth-oriented community service projects through the Rotary Club of San Diego.

## CHRISTY WHITE'S STAFFING AND QUALIFICATIONS, CONT'D

### RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



**Partner, Michael Ash, CPA**, has enjoyed working with clients on auditing and consulting engagements for over twenty years. He has traveled the world auditing with an international CPA firm and a large real estate company; and, now for the past eleven years crisscrosses California making school district audit clients his number one priority. Michael provides audit and financial consulting in the areas of financial statement audits, compliance and single audits, and internal control reviews. He serves as Christy White, Inc.'s Quality

Control partner to ensure each engagement is performed and completed at the highest level of quality.

An alumnus of the University of New Mexico, Michael is an active participant in the California Society of CPA's *School Districts Conference*, serving on the planning committee, acting as co-chair and presenting. When not traveling to Northern California for work, Michael enjoys spending time in San Diego with his wife and daughter. Michael is an avid sports fan.



**Director, Sarah Palafox** pioneered our Northern California office in the summer of 2012, building the number of clients and adding professional staff steadily ever since then. A San Diego native, Sarah has enjoyed putting roots down in the San Francisco Bay Area and growing Christy White's presence in the region. Sarah specializes in school district and not-for-profit auditing. She is a favorite among our clients due to her warm personality and substantial expertise in LEA audit and accounting.

In addition to auditing, Sarah enjoys presenting and providing training both within the firm and to our clients. Need staff training in ASBs, attendance accounting, or governmental GAAP? Sarah is a terrific presenter and loves to share her knowledge. She recently signed on to train prospective Chief Business Officials in the Association of California School Administrators (ACSA) certificate program, teaching governmental accounting topics.

Sarah holds a bachelor's degree in Business Administration and a minor in Dance from California State University San Marcos. Outside of work hours, she enjoys spending time with her husband, son, and two pups exploring beautiful Sonoma County.



**Supervisor Lily Novoa, CPA**, has ten years of experience as an accounting professional. Having worked in both public and private roles, she brings invaluable experience to help clients have a smooth audit. As an audit supervisor she leads many projects with Christy White including in-charge auditor on school district, county office of educations, and joint power of authorities. She helps oversee our charter school department and is our nonprofit tax supervisor.

Lily holds a Master of Science in Accounting from Golden Gate University. She is past Board President of San Diego Rotaract and has completed Rotary leadership development training. Outside of work, she enjoys camping throughout California and reading.

## CHRISTY WHITE'S STAFFING AND QUALIFICATIONS, CONT'D

### RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



**Senior Accountant, Jesus Cardenas** is a first-generation college graduate who graduated in May 2019 from California State University Dominguez Hills with a Bachelor's Degree in Accounting. Working out of the Los Angeles office of Christy White, he has previous experience in governmental and non-profit accounting at Simpson & Simpson LLP and worked on the audit of Los Angeles Unified School District and non-profit organizations. Jesus works in the audits of a wide array of local education agencies and his expertise has allowed him to achieve a well-rounded view of local education agencies in the areas of financial reporting, state, and federal compliance. He has over 2 years of experience in public accounting and leads audit engagements for various local education agencies throughout the state of California.

While Jesus isn't busy working, he enjoys going to the gym and spending time with his family and friends. He also loves traveling to new areas and trying out new restaurants.



**CHRISTY  
WHITE**

**Staff Accountant, Michael Lee**, is a newly employed staff accountant, gaining experience in auditing school districts. Michael is an experienced professional, having worked in the automotive industry for 10 years, before pursuing a career in accounting.

Michael is enjoying every minute he is afforded with the firm, gaining experience and knowledge related to public accounting, and building relationships with colleagues. Michael is eager to learn the fundamentals of his job and progress through his career; his immediate goals outside of day-to-day work is complete educational requirements to sit for and complete the CPA exam.

Outside of his professional responsibilities, Michael is a new father and is committing every ounce of his energy to his wife and daughter, Evelyn Sarang Lee.

Michael graduated from the University of California, Irvine and earned his Bachelor of Arts in English. He later completed a professional certificate through the University of California, San Diego Extension in Accounting. Michael has satisfied the Accounting Subject requirements for the California CPA Exam and is currently finishing the Business Subjects requirement to sit for the CPA Exam.

### STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CASBO. A sampling of training programs our staff have attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> <li>• Annual Government Finance Officers Conference</li> <li>• Annual CASBO Conference</li> <li>• January, May and Summer Budget Conferences</li> <li>• School District Conference</li> <li>• Fraud Auditing</li> <li>• Charter School Fiscal Management</li> </ul>	<ul style="list-style-type: none"> <li>• Governmental Finance Officers Association</li> <li>• CASBO</li> <li>• School Services of California, Inc.</li> <li>• California Society of CPAs</li> <li>• Association of Certified Fraud Examiners</li> <li>• Fiscal Crisis Management &amp; Assistance Team (FCMAT)</li> </ul>

## REFERENCES

### LIST OF CALIFORNIA COUNTY OFFICE OF EDUCATION AND SCHOOL DISTRICT AUDITS

CW practices a high standard of auditing and consulting services for Local Education Agencies, including K-12 school districts, charter schools and county offices of education. Below is a sampling of our clients within the last three years:

#### District Clients

Acalanes Union High School District	Jefferson School District	Piner-Olivet Union School District
Acton-Agua Dulce Unified School District	Kelseyville Unified School District	Pittsburg Unified School District
Albany Unified School District	Kern High School District	Plaza Elementary School District
Alhambra Unified School District	Kernville Union School District	Pleasant Ridge Elementary School District
Anaheim Elementary School District	Knightsen School District	Point Arena Schools District
Bangor Union School District	Konocti Unified School District	Pope Valley Union Elementary School District
Banta Elementary School District	La Mesa-Spring Valley School District	Potter Valley Community Unified School District
Barstow Unified School District	Lafayette School District	Princeton Joint Unified School District
Bellevue Union Elementary School District	Lake Elementary School District	Redondo Beach Unified School District
Black Oak Mine Unified School District	Lammersville School District	Reeds Creek Elementary School District
Bradley School District	Lancaster School District	Richfield Elementary School District
Buena Park Elementary School District	Laytonville Unified School District	Rockford School District
Byron School District	Leggett Valley Unified School District	Round Valley Unified School District
Cajon Valley Union School District	Lemon Grove School District	Saddleback Valley Unified School District
Calistoga Joint Unified School District	Linden Unified School District	San Antonio Unified School District
Capay Joint Union Elementary School District	Loma Prieta Joint Union School District	San Ardo Union School District
Carlsbad Unified School District	Los Molinos Unified School District	San Marcos Unified School District
Carpinteria Unified School District	Lucerne Elementary School District	San Pasqual Union School District
Chicago Park Elementary School District	Magnolia School District	Santa Maria Joint USD
Cinnabar Elementary School District	Magnolia Union School District	Saratoga Union School District
Clear Creek Elementary School District	Manchester Union Elementary	Sausalito Marin City School District
Compton Unified School District	Martinez Unified School District	Scotts Valley Unified School District
Corning Union Elementary School District	Marysville Unified School District	Sebastopol Union School District
Culver City Unified School District	Meadows Union School District	Sequoia Union Elementary School District
Delhi Unified School District	Mendocino Unified School District	Shoreline Unified School District
Dinuba Unified School District	Middletown Unified School District	South Bay Union School District
Dunham School District	Miller Creek School District (formerly Dixie)	South Monterey County Joint Union High School District
East Nicolaus Joint Union High School District	Montebello Unified School District	South Pasadena Unified School District
East Whittier City School District	Monterey Peninsula Unified School District	Springville Union School District
Eastside Union School District	Moraga School District	St. Helena Unified School District
Escalante Unified School District	Mountain View Whisman School District	Stony Creek Joint Unified School District
Escondido Union High School District	Mt. Baldy Joint Union School District	Sundale Union Elementary School District
Flourmoy School District	Needles Unified School District	Sylvan School District
Fort Bragg Unified School District	Nevada City Elementary School District	Tamalpais Union High School District
Galt Joint Union Elementary School District	Nevada Joint Union High School District	Twin Ridges Elementary School District
Garden Grove Unified School District	New Hope Elementary School District	Two Rock Union School District
Geyserville Unified School District	New Jerusalem School District	Union Hill Elementary School District
Glendora Unified School District	Newark Unified School District	Valley Center-Pauma Unified School District
Gold Trail Union School District	Novato Unified School District	Walnut Creek School District
Grass Valley Elementary School District	Oak Park Unified School District	Waterford Unified School District
Greenfield Union School District (Monterey County)	Oak View Union Elementary School District	West Contra Costa Unified School District
Grossmont Union High School District	Oakley Union Elementary School District	West Sonoma County Union High School District
Gustine Unified School District	Orinda Union School District	Willits Unified School District
Hamilton Unified School District	Orland Unified School District	Willows Unified School District
Hayward Unified School District	Oroville Union High School District	Wilmar Union School District
Hope School District	Palermo Union School District	Windsor Unified School District
Hot Springs School District	Paso Robles Joint Unified School District	Wiseburn School District
Howell Mountain Elementary School District	Penn Valley Union Elementary School District	Woodlake Unified School District

#### County Office of Education Clients

Contra Costa County Office Of Education  
Glenn County Office of Education  
Lake County Office Of Education

Marin County Office of Education  
Mendocino County Office of Education  
Napa County Office of Education  
Nevada County Superintendent of Schools

San Diego County Office of Education  
San Joaquin County Office of Education  
Tulare County Office of Education



## REFERENCES, CONT'D

### OTHER GOVERNMENTAL AGENCY AUDITS

In addition to K-12 audits, CW conducts audits of Proposition 39 bonds, Proposition 51 State School Facilities Grants, and Joint Powers Authorities. We also audit over 50 nonprofit charter audits annually. Below is a sampling of our other governmental agency audits. All of these audits were conducted within the last three years by our offices in Los Angeles, San Diego, and the San Francisco Bay Area.

Christy White, Inc.'s Charter School Non-Profit Clients			
Charter School Non-Profit	County	Years Audited	# of Schools
AeroSTEM Academy	Sutter	2018-19 through present	1
Academy of Media Arts	Los Angeles	2020-21 through present	1
B.E.S.T Academy	San Diego	2019-20 through present	1
Bitney Prep High Charter School	Nevada	2020-21 through present	1
Capitol Collegiate Academy	Sacramento	2019-20 through present	1
Clear Passage Educational Center	Los Angeles	2015-16 through present	1
Clovis Global Academy	Fresno	2020-21 through present	1
CORE Butte Charter School	Butte	2017-18 through present	1
CORE Charter School	Yuba	2016-17 through present	1
Compass Charter Schools (3 schools)	Multiple	2012-13 through present	3
Crete Academy	Los Angeles	2017-18 through present	1
Da Vinci RISE High	Los Angeles	2017-18 through present	1
Da Vinci Schools (4 schools)	Los Angeles	2008-09 through present	4
Dual Language Immersion North County	San Diego	2020-21 through present	1
EJE Academies (2 schools)	San Diego	2006-07 through present	2
El Camino Real Charter High School	Los Angeles	2019-20 through present	1
Elevate Elementary School	San Diego	2014-15 through present	1
Empower Charter School	San Diego	2014-15 through present	1
Excelsior Charter School	San Bernardino	2011-12 through present	1
Excelsior Charter School Corona-Norco	Riverside	2018-19 through present	1
Fenton Charter Public Schools (5 schools)	Los Angeles	2019-20 through present	5
Forest Charter School	Nevada	2020-21 through present	1
Granite Mountain Charter School	San Bernardino	2019-20 through present	1
Griffin Technology Academies (4 schools)	Solano	2020-21 through present	4
Hayward Collegiate Charter School	Alameda	2019-20 through present	1
High Tech High (16 schools)	San Diego	2008-09 through present	16
High Tech Los Angeles (2 schools)	Los Angeles	2019-20 through present	2
Howard Gardner Community Charter	San Diego	2012-13 through present	1
Humphreys College Academy of Business, Law & Education	San Joaquin	2012-13 through present	1
International School of Monterey	Monterey	2011-12 through present	1
Kidinnu Academy	San Diego	2019-20 through present	1
Lake County International Charter School	Lake	2016-17 through present	1
Lake View Charter School	Glenn	2019-20 through present	1
Leadership Public Schools (3 schools)	Multiple	2020-21 through present	3
Lennox Math, Science & Technology Academy	Los Angeles	2017-18 through present	1
Los Angeles Academy of Arts & Enterprise	Los Angeles	2013-14 through present	1
Los Angeles College Prep Academy	Los Angeles	2018-19 through present	1
Monarch River Academy	San Joaquin	2019-20 through present	1
New Heights Charter School	Los Angeles	2014-15 through present	1
New School of San Francisco	San Francisco	2019-20 through present	1
Nevada City School of the Arts	Nevada	2018-19 through present	1
Old Town Academy	San Diego	2015-16 through present	1
Orange County Academy of Sciences and Arts (2 schools)	Orange	2018-19 through present	2
Oxford Preparatory Academy (2 schools)	Orange	2016-17 through present	2
Palisades Charter High School	Los Angeles	2018-19 through present	1
PazLo Education Foundation (2 schools)	Los Angeles	2020-21 through present	2
Provisional Accelerated Learning Academy	San Bernardino	2019-20 through present	1
Rising Sun Montessori	El Dorado	2014-15 through present	1
Riverside Preparatory School	San Bernardino	2017-18 through present	1
San Carlos Charter Learning Center	San Mateo	2011-12 through present	1
San Diego Global Vision Academy	San Diego	2020-21 through present	1
Santiago Middle School	Orange	2009-10 through present	1
School for Entrepreneurship & Technology	San Diego	2020-21 through present	1
Sparrow Academy	San Diego	2019-20 through present	1
Sycamore Creek Community Charter School	Orange	2019-20 through present	1
Taylton High Desert Academy/Adelanto	San Bernardino	2019-20 through present	1
Twin Ridges Home Study Charter School	Nevada	2020-21 through present	1
Twin Rivers Charter School	Sutter	2017-18 through present	1
University Preparation School at CSU Channel Islands	Ventura	2016-17 through present	1
Urban Discovery Academy	San Diego	2017-18 through present	1
Village Charter School	Sonoma	2020-21 through present	1
We the People Public Schools	Los Angeles	2020-21 through present	1
Winship Community School	Sutter	2020-21 through present	1
Yuba River Charter School	Nevada	2020-21 through present	1
Yu Ming Charter School	Alameda	2018-19 through present	1
Total # of Charter Schools			99

## REFERENCES, CONT'D

### OTHER GOVERNMENTAL AGENCY AUDITS, CONT'D

#### Bond Audit Clients

Albany Unified School District - Measure B Bond	Grossmont Union High School District - SD Facilities 1	Novato Unified School District - Measure G Bond
Albany Unified School District - Measure E Bond	Gustine Unified School District - Measure P Bond	Oak Park Unified School District - Measure S Bond
Albany Unified School District - Measure S Bond	Hayward Unified School District - Measure H	Oakley Union Elementary School District Bond - Measure W
Alhambra Unified School District - Measure AE Bond	Hayward Unified School District - Measure I	Ocean Charter - SFP
Alhambra Unified School District - Measure HS Bond	Hayward Unified School District - Measure L	Oceanside Unified School District - Measure H Bond
Barstow Unified School District - Measure F Bond	Hope School District - Bond	Orinda Union School District - Bond
Bellevue Union Elementary School District - Measure D Bond	Jefferson School District - Bond	Pasadena Unified School District - Bond
Bellevue Union Elementary School District - Measure J Bond	Kelseyville Unified School District - Measure U Bond	Paso Robles Joint Unified School District - Bond
Bellevue Union Elementary School District - Measure C Bond	Kern High School District - Measure K Bond	Piner-Olivet Union School District - Measure L
Buena Park Elementary School District - Measure B Bond	Kern High School District - Measure N Bond	Pittsburg USD Measures L, N & E & Measure S Parcel Tax
Cajon Valley Union School District - Measure EE & Prop C	Kernville Union School District - Measure D/E Bond	Pope Valley Union ESD - Measure A Bond
Calistoga Joint Unified School District - Measure A Bond	Konocti Unified School District - Measure Y Bond	Potter Valley Community Unified School District - Bond
Carlsbad Unified School District - Measure HH	La Mesa-Spring Valley School District - Measure V Bond	Redondo Beach USD Measure Q
Carlsbad Unified School District - Prop P	Lafayette School District - Bond	Round Valley Unified School District - Bond
Carpinteria Unified School District - Measure U Bond	Lammersville School District - Measure L	San Antonio Unified School District - Measure A Bond
Cinnabar Elementary School District - Measure J Bond	Laytonville Unified School District - Measure Q Bond	San Ardo Union School District - Measure N
Colton Joint Unified School District - Measure B & G Bonds	Leadership Public Schools - Measure G1 AUP	Santa Maria Joint USD - Measure 2004C
Compton Unified School District - Measure S Bond	Lemon Grove School District - Bond	Santa Maria Joint USD - Measure H2016
Culver City USD Measure CC	Loma Prieta Joint Union School District - Measure R	Scotts Valley Unified School District - Measure A Bond
Delhi Unified School District - Measure E Bond	Martinez Unified School District - Measure K Bond	Sebastopol Union School District - Bond
Delhi Unified School District - Measure W Bond	Martinez Unified School District - Measure R Bond	Shoreline Unified School District - Measure I
Dinuba Unified School District - Measure T Bond	Marysville Unified School District - Measure P Bond	Solana Beach School District - Measure JJ Bond
East Nicolaus Joint Union High School District - Bond	Mendocino Unified School District - Measure H	South Monterey County JHSD - Measure Q & Measure R
East Whittier City School District - Measure R Bond	Middletown Unified School District - Measure H	South Pasadena Unified School Dist- Measure SP Bond
East Whittier City School District - Measure Z Bond	Miller Creek School District - Measure C Bond	St. Helena Unified School District - Measure B & C Bonds
El Segundo - Measure ES	Montebello Unified School District - Measure EE Bond	Sylvan School District - Measure A Bond
Escalon Unified School District - 2012 Bond	Montebello Unified School District - Measure GS Bond	Waterford Unified School District - Measure K Bond
Galt Joint Union Elementary School District - Bond	Montebello Unified School District - Measure M Bond	West Contra Costa Unified School District - Measure D & E Bond
Garden Grove Unified School District - Measure A Bond	Monterey Peninsula Unified School District - Measure I Bond	West Sonoma County Union High School District - Measure A Bond
Garden Grove Unified School District - Measure P Bond	Monterey Peninsula Unified School District - Measure P Bond	West Sonoma County Union High School District - Measure I Bond
Geyersville Unified School District - Bond	Moraga School District - Measure V Bond	Wilmar Union School District - Measure P Bond
Grass Valley Elementary School District - Bond	Mountain View Whisman School District - Measure G Bond	Windsor Unified School District - Measure B Bond
Grossmont Union High School District - Measure BB Bonds	Mountain View Whisman School District - Measure T Bond	Windsor Unified School District - Measure F Bond
Grossmont Union High School District - Prop U Bonds	Nevada Joint Union High School District - Bond	Yu Ming Charter - Measure G1 AUP
	Newark Unified School District - Measure G Bond	

#### SFP Audits

Alhambra USD: Granda Elementary Playground	Martinez USD:Alhambra HS 50/61739-00-002
Alhambra USD: Repetto Elementary Playground	Martinez USD:Alhambra HS 50/61739-00-007
Buena Park: Gordon H. Beatty	Mendocino COE: 57/10231-00-001
Buena Park: Arthur F. Corey Elementary	Orland USD: Mill Street Elementary
Calistoga Elementary: 57/66241-00-003	Palos Verdes Peninsula USD:50/64865-00-006
Carlsbad USD: Hope Elementary	Palos Verdes Peninsula USD:57/64865-00-025
Colton USD: 57/67686-00-016	Pittsburg USD: MLK JR High 57/61788-00-009
Colton USD: 57/67686-00-017	Redondo Beach USD: Jefferson 57/75341-00-019
Colton USD: Bloomington HS 58/67686-00-001	Redondo Beach USD: Alta Vista 57/75341-00-020
Colton USD: 57/67686-00-011	Redondo Beach USD: Tulita 57/75341-00-021
Colton USD: 57/67686-00-012	Redondo Beach USD: Beryl 57/75341-00-022
Colton USD: 57/67686-00-013	Rincon Valley Union SD: Whited Elementary
Colton USD: 57/67686-00-014	Saddleback Valley USD: El Toro High School
Colton USD: 57/67686-00-015	San Marcos USD: San Elijo Elementary
Culver City USD:57/64444-00-009	San Marcos USD: San Marcos High (014)
Culver City USD:57/64444-00-010	San Marcos USD: San Marcos High (005)
Dunham Elementary: 57/70672-00-001	Santa Maria Joint USD: Santa Maria High
Escalon USD: 57/68502-00-002	Sylvan Union SD: Sherwood Elementary
Jefferson Elementary 57/68544-00-001	Wilmar Union SD:Wilson Elementary 57/71019-00-002
Lammersville USD:Altamont Elementary Construction	Windsor USD: Windsor High
Martinez USD:Alhambra HS 50/61739-00-008	Wright Elementary SD: Wright Charter

## REFERENCES, CONT'D

Client Name	Primary Contact	Telephone	Email Address	Physical Address	County	Enrollment per Ed	Signing CPA	In-Charge Auditor
Albany Unified School District	Jackie Kim, CPA, Chief Business Officer	(510) 558-3750	jakim@ausdk12.org	819 Bancroft Way, Berkeley, CA 94710	Alameda	3,658	Michael Ash, CPA	Valerie McMasters-Shaw
Calistoga Joint Unified School District	Maureen Hester, Director Business Services	(707) 942-4703 Ext. 6890	mhester@calistogajusd.org	1520 Lake Street, Calistoga, California 94515	Napa	849	Michael Ash, CPA	Sarah Palafox
Coming Union Elementary School District	Heather Igarta, Chief Business Officer	(530) 824-7701 Ext. 1258	higarta@cuesd.net	1005 Hoag Street, Coming, CA 96021	Tehama	2,112	Michael Ash, CPA	John Pita
Da Vinci Schools	Matthew Wunder, Chief Executive Officer	(310) 977-5193	mwunder@davincischools.org	201 North Douglas Street, El Segundo, CA 90245	Los Angeles	2,101	Marcy Kearney, CPA	Vanessa Pineda
Excelsior Schools	Alicia Anderson, Chief Operations Officer	(760) 508-1977	aliciaa@excelsior.com	18422 Bear Valley Road, Victorville, CA 92395	San Bernardino	1,281	Christy White Brook, CPA, CFE	Marcy Kearney, CPA
Galt Joint Union Elementary School District	Lois Yount, Superintendent	(209) 744-4545 Ext. 310	lyount@galt.k12.ca.us	1018 C Street, Suite 210, Galt, California 95632	Sacramento	2,184	Michael Ash, CPA	Saif Hannosh
High Tech High	Jackie Chen, Chief Financial Officer	(510) 565-0199	jachen@hightechhigh.org	2861 Womble Road, San Diego, CA 92106	San Diego	578	Christy White Brook, CPA, CFE	Marcy Kearney, CPA
Napa County Office of Education	Josh Schultz, Dept Super	(707) 253-6832	jschultz@napacoe.org	2121 Imola Avenue, Napa, CA 94559	Napa	112	Michael Ash, CPA	Kyle Montgomery, CPA
Pittsburg Unified School District	Pat Mims, Business Manager	(925) 473-2303	pmims@pittsburgusd.net	2000 Railroad Avenue, Pittsburg, Ca 94565	Contra Costa	11,537	Michael Ash, CPA	Kyle Montgomery, CPA
Saratoga Union Elementary School District	Jean Aldrete, Chief Business Officer	(408) 867-3424 Ext. 507	jaldrete@saratogausd.org	20460 Forrest Hills Drive, Saratoga, Ca 95070	Santa Clara	1,817	Michael Ash, CPA	Monique Manzo
South Monterey County Joint Union High School District	Sherrie S. Castellanos, Chief Business Officer	(831) 385-0606 Ext. 4338	scastellanos@smcjuhsd.org	800 Broadway Street, King City, CA 93930	Monterey	2,364	Michael Ash, CPA	John Pita
St. Helena Unified School District	Andrea "Andi" Stubbs, Chief Business Officer	(707) 967-2704	astubbs@sthelenaunified.org	465 Main Street, St. Helena, CA 94574	Napa	1,192	Michael Ash, CPA	Sarah Palafox
Wilmar Union School District & Wilson Elementary School	Jolene Hale, Business Manager	(707) 765-4399	jhale@wilmarusd.org	3775 Bodega Avenue, Petaluma, CA 94952	Sonoma	257	Michael Ash, CPA	Sarah Palafox



## CHRISTY WHITE'S APPROACH TO THE AUDITS

### UNDERSTANDING OF THE WORK TO BE PERFORMED

The scope of auditing services provided includes the **Annual Financial Statements** of Mendocino County Office of Education and its Sponsored LEAs, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2022, plus two (2) optional renewal periods through June 30, 2024.

The purpose of the financial and performance audits is to render the following opinions and reports:

#### **Comprehensive Financial Statement Audit**

- Auditor's Opinion on the Comprehensive Financial Statements
- Auditor's Report on Internal Controls
- Auditor's Report on State Compliance Requirements
- Auditor's Report on Federal Compliance Requirements
- Supplementary Information
- Auditor's Report on Supplementary Information
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code, State Compliance and Federal Compliance (specifically, major programs)
- Capitalization and depreciation of assets, plus construction in progress

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs.

Areas of **Internal Control** typically evaluated for our school district clients include:

- Cash receipting (e.g., transportation fees, facilities use fees, childcare program fees, adult school fees, developer fees, donations, federal and state remittances)
- Purchasing, warehousing, and accounts payable
- Personnel requisitions/terminations and payroll processing
- Cafeteria: meal tracking, reimbursements, sales, purchasing, inventory
- Associated Student Body Accounts: cash receipt and disbursements, student store inventory
- Construction accounting: bid procedures, change orders, project accounting
- Information systems security and backup

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### UNDERSTANDING OF THE WORK TO BE PERFORMED, CONT'D

#### ***OUR APPROACH TO FRAUD RISK AND TESTING***

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CW is experienced to bring the matter to the attention of the appropriate level in the organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

#### ***MANAGEMENT DISCUSSIONS AND LETTERS***

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the organization as a whole.

We will issue our final management letter after thoroughly discussing each finding with management and incorporating the district's response. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

#### ***PLANNING AND EXIT CONFERENCE MEETINGS***

CW works closely with district management at multiple stages during the audit cycle. We will organize both group and one-on-one video meetings with individuals such as the Assistant Superintendent of Business, the Director of Fiscal Services, the Superintendent, and a governing board representative.

- **Audit Planning Meeting:** During our planning phase, we discuss our proposed audit timelines, deliverables, and ask for input on areas deemed "new or high risk."
- **Interim Progress Report:** Mid-cycle, we provide a progress report and discuss preliminary audit results and reportable conditions based on work performed during our internal audit stage. At this juncture, we also report back on corrective actions taken by the district on prior year findings.
- **Exit Conferences:** After fieldwork, both interim and year-end, we will meet with the business manager to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- **Review of Draft Audit Reports:** Upon the conclusion of the audit, we meet with the committee to review the draft, our findings, and district management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, including *Performance Audit Standards* for the bond audit
- OMB Uniform Grant Guidance and the Compliance Supplements
- Other guides as required by the federal and state agencies

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the five stages of the audit process

### SIX STAGE AUDIT PLAN

Stage 1 – Planning and Assessment

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

Stage 3 – Test of Controls, Data Processing Review, State Compliance, Federal Compliance

Stage 4 – Year-end fieldwork, Financial Statement Substantive Testing

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

Stage 6 – Audit Committee or Governing Board Presentation

### Stage 1 – Planning and Assessment

We will conduct a video conference call meeting with District personnel to discuss our plan to commence the audit. We hold entrance conference(s) with representatives from the Board, Superintendent, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the County Office of Education and its Sponsored LEAs
- Identification of critical audit areas, plus changes to Federal and State Compliance
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### Stage 1 – Planning and Assessment, Cont'd

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts). Typical areas of audit risk in a school district environment include, but are not limited to:

Typical Areas of Audit Risk in a School District Environment
Federal and state compliance
Procurement and accounts payable
Cash collections and billings
Student body funds
Construction programs
Inventories and Capital Assets

Upon assessing audit risk, we then design audit tests to meet the overall objective that the financial statements and compliance areas are free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

#### Stage 2 – Sites Testing (Attendance and ASB Site Visits)

We will select a representative sample of school sites to test attendance, as required by the K-12 audit guide (i.e., 20% or more). We will make inquiries and perform representative sample tests of associated student body accounting procedures. During this stage, we will need to meet with the Attendance/Office Clerk and ASB bookkeepers for the sites selected. We will work with the County Office of Education and its Sponsored LEAs to schedule workable dates and times.

#### Stage 3 & 4– Test of Controls, State Compliance, Federal Compliance & Year-end fieldwork, Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the County Office of Education and its Sponsored LEAs for financial accounting and compliance over federal and state programs. As required in a Single Audit, we will test controls to achieve a low level of control risk over major federal programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will be in communication with the County Office of Education and its Sponsored LEAs to permit timely resolution of any issues found. We will hold an exit conference with the County Office of Education and its Sponsored LEAs to summarize the results of our fieldwork and review significant findings.

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### Stage 3 & 4– Test of Controls, State Compliance, Federal Compliance & Year-end fieldwork, Financial Statement Substantive Testing

State Compliance Areas Typically Applicable to School Districts
Attendance
Teacher certification and misassignments
Independent study
Instructional materials
Gann limit calculations
School accountability report card
Juvenile court schools
Transportation maintenance of effort
School safety plan
Education protection account funds
Unduplicated LCFF pupil counts
LCAP

Typical Federal Major Programs in School Districts
Head Start cluster
Child nutrition and SNAP programs
Special education programs
Health and human services grants
CARES Act funding
21st Century Community learning centers
Transitions partnership programs
Title 1 Migrant education
Title 1 Basic grants and delinquent programs
Title III English language learners
Forest reserve and impact aid

#### Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

CW will prepare the GASB 34 entries and GASB 75 OPEB (if applicable) and GASB 68 Net Pension Liability calculations. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee.

#### Stage 6 – Audit Committee or Governing Board Presentation

We are available, at no extra charge, to discuss and present the audit results to your audit committee or governing board in a video conference call setting. In-person meetings are subject to health advisories and would be billed as travel costs.

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### *YEAR-ROUND GASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE*

The partners at CW are thoroughly knowledgeable about GASB standards. CW has assisted all of our school district audit clients, *without extra charges*, with GASB implementation and on an on-going basis by, for example:

- **GASB 34, Financial Reporting:**
  - Providing training on GASB 34 state software
  - Providing training on conversion entries and GASB 34 reports
  - Consulting on the management of fixed assets and depreciation schedules
  - Providing sample Management Discussion and Analysis reports
- **GASB 54, Fund Balance Reporting and Gov't Fund Types**
  - Training on new terminology for fund balance components
  - Advising on what to do with funds that no longer meet the definition of "special revenue" such as Fund #14, Deferred Maintenance, and Fund #17, Special Reserve for Other Than Capital Outlay
- **GASB 68, Accounting for Pensions**
  - Training of CBOs at numerous county office meetings across the State
  - Advising on implementation dates and actuarial reporting periods
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 74, Financial Reporting of Other Postemployment Benefits**
  - Training of CBOs at numerous county office meetings across the State
  - Advising on implementation dates and actuarial reporting periods
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 84, Fiduciary Activities**
  - Advising on how student body funds reporting in the County Office of Education and its Sponsored LEAs' financial statements
  - Assistance in financial reporting changes
- **GASB 87, Leases (Effective Fiscal Year 2021-22)**
  - Consulting on changes in accounting for leases
  - Support in financial reporting changes

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

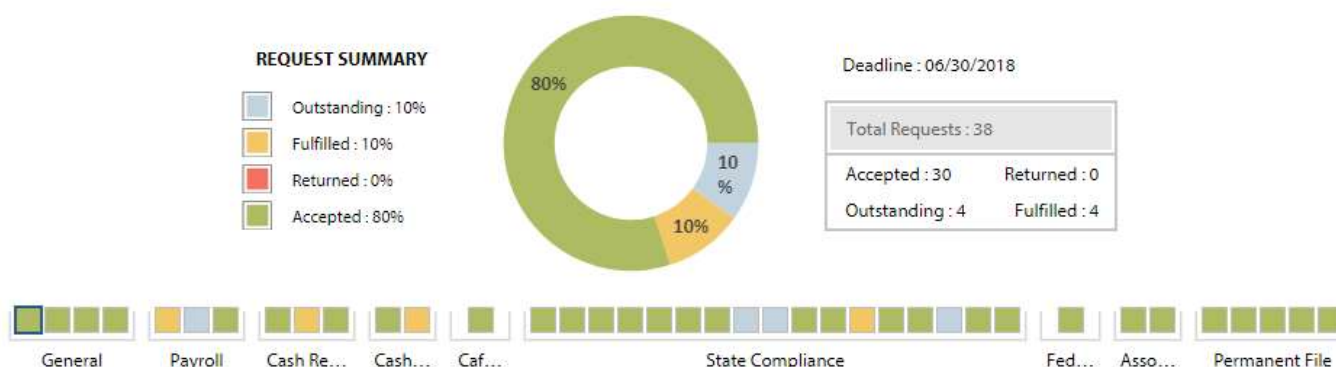
### LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit primarily through off-site remote auditing. This is both by necessity given the current pandemic and by design to keep the audit efficient and the costs reasonable. We utilize video conference calls for meetings with our clients. We are entirely paperless and have a client portal for ease of document transmission. There will be dedicated time scheduled for interim and year-end audit work even as we work on your audit in a remote setting. We ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the scheduled audit.

### SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts state of the art security in which all data is stored and transferred with AES 256-bit encryption and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)





## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### SCHEDULE OF AUDIT WORK

The following is an estimate of the audit work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
February - March	Audit planning, video conference meetings with management and governing board representative	2%
February - April	Attendance and ASB testing	15%
April - June	Tests of internal controls, state and federal compliance testing	30%
September- Early October	Year-end fieldwork	40%
Second Week of November or Earlier	Reports drafted and reviewed with the client. To be finalized by the first week of December	12%
January	Audit Committee or Governing Board presentation (optional)	0.50%
December - January	Federal clearinghouse reports prepared and filed	0.50%
<b>Total</b>		<b>100%</b>

Before each phase of the audit, we will discuss with you the upcoming work, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations, and list any outstanding audit items.

A detailed work plan of estimated hours by significant audit area is shown:

### COST OF SERVICES

#### Fixed Fee and Free Advisory Services

The proposed fees are fixed for the scope described and are on a “not to exceed” basis as follows. Our maximum fees show below are all-inclusive of all costs, including essential travel. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

#### Billing

After each major work segment, we bill for the work completed and retain 10% of the contract fee pending final approval of your audit by the State Controller's Office.



## COST OF SERVICES, CONT'D

The proposed audit fees for each respective entity are as follows:

### Fort Bragg Unified School District Annual District Audit - Proposed Fees

Classification	2020-21 Billing Rates	Estimated Hours	2021-22	Optional Renewal Periods	
				2022-23	2023-24
Partner	\$ 250	8	\$ 2,000	\$ 2,100	\$ 2,205
Director/Manager	\$ 185	16	2,960	3,108	3,263
Senior	\$ 135	60	8,100	8,505	8,930
Staff	\$ 110	80	8,800	9,240	9,702
Clerical Assistant	\$ 75	6	450	473	496
<b>District Total</b>		<b>170</b>	<b>\$ 22,310</b>	<b>\$ 23,426</b>	<b>\$ 24,597</b>
<b>Less: Discount</b>			<b>(2,310)</b>	<b>(2,426)</b>	<b>(2,597)</b>
<b>Total Professional Fees - Multi Year*</b>			<b>\$ 20,000</b>	<b>\$ 21,000</b>	<b>\$ 22,000</b>

\* Includes all expenses

### Mendocino Unified School District Annual Independent Audit - Proposed Fees

Classification	2020-21 Billing Rates	Estimated Hours	2021-22	Optional Renewal Periods	
				2022-23	2023-24
Partner	\$ 250	6	\$ 1,500	\$ 1,575	\$ 1,654
Director/Manager	\$ 185	16	2,960	3,108	3,263
Senior	\$ 135	50	6,750	7,088	7,442
Staff	\$ 110	50	5,500	5,775	6,064
Clerical Assistant	\$ 75	6	450	473	497
<b>District Total</b>		<b>128</b>	<b>\$ 17,160</b>	<b>\$ 18,019</b>	<b>\$ 18,920</b>
<b>Less: Discount</b>			<b>(1,660)</b>	<b>(2,019)</b>	<b>(2,420)</b>
<b>Total Professional Fees - Multi Year*</b>			<b>\$ 15,500</b>	<b>\$ 16,000</b>	<b>\$ 16,500</b>

\* Includes all expenses

### Measure H Bond Financial and Performance Audit - Proposed Fees

Classification	2020-21 Billing Rates	Estimated Hours	2021-22	Optional Renewal Periods	
				2022-23	2023-24
Partner	\$ 250	2	\$ 500	\$ 525	\$ 551
Director/Manager	\$ 185	2	370	389	408
Senior	\$ 135	12	1,620	1,701	1,786
Staff	\$ 110	16	1,760	1,848	1,940
Clerical Assistant	\$ 75	4	300	315	331
<b>Bond Total</b>		<b>36</b>	<b>\$ 4,550</b>	<b>\$ 4,778</b>	<b>\$ 5,016</b>
<b>Less: Discount</b>			<b>(550)</b>	<b>(778)</b>	<b>(1,016)</b>
<b>Total Professional Fees - Multi Year*</b>			<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>

\* Includes all expenses

## COST OF SERVICES, CONT'D

The proposed audit fees for each respective entity are as follows:

### Leggett Valley Unified School District Annual District Audit - Proposed Fees

Classification	2020-21	Estimated Hours	2021-22	Optional Renewal Periods	
	Billing Rates			2022-23	2023-24
Partner	\$ 250	4	\$ 1,000	\$ 1,050	\$ 1,103
Director/Manager	\$ 185	4	740	777	816
Senior	\$ 135	40	5,400	5,670	5,954
Staff	\$ 110	40	4,400	4,620	4,851
Clerical Assistant	\$ 75	4	300	315	331
<b>District Total</b>		<b>92</b>	<b>\$ 11,840</b>	<b>\$ 12,432</b>	<b>\$ 13,054</b>
<b>Less: Discount</b>			(1,340)	(1,432)	(1,554)
<b>Total Professional Fees - Multi Year*</b>			<b>\$ 10,500</b>	<b>\$ 11,000</b>	<b>\$ 11,500</b>

\* Includes all expenses

### Potter Valley Community Unified School District Annual District Audit - Proposed Fees

Classification	2020-21	Estimated Hours	2021-22	Optional Renewal Periods	
	Billing Rates			2022-23	2023-24
Partner	\$ 250	4	\$ 1,000	\$ 1,050	\$ 1,103
Director/Manager	\$ 185	6	1,110	1,166	1,224
Senior	\$ 135	44	5,940	6,237	6,549
Staff	\$ 110	50	5,500	5,775	6,064
Clerical Assistant	\$ 75	4	300	315	331
<b>District Total</b>		<b>108</b>	<b>\$ 13,850</b>	<b>\$ 14,543</b>	<b>\$ 15,270</b>
<b>Less: Discount</b>			(1,350)	(1,543)	(1,770)
<b>Total Professional Fees - Multi Year*</b>			<b>\$ 12,500</b>	<b>\$ 13,000</b>	<b>\$ 13,500</b>

\* Includes all expenses

## COST OF SERVICES, CONT'D

The proposed audit fees for each respective entity are as follows:

### Charter Academy of the Redwoods

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Partner	\$ 230	4	\$ 920	\$ 956	\$ 994
Director	160	16	2,560	2,661	2,767
Supervisor	135	30	4,050	4,212	4,380
Staff	110	45	4,950	5,148	5,353
Clerical Assistant	65	5	325	338	351
		<u>100</u>			
Audit Fees			12,805	13,315	13,845
Less Courtesy Discount (10%)			(1,280)	(1,335)	(1,385)
<b>Total Audit Fees*</b>			<b>\$ 11,525</b>	<b>\$ 11,980</b>	<b>\$ 12,460</b>
<b>Optional Tax Preparation**</b>			1,500	1,500	1,500
<b>Total Professional Fees</b>			<b>\$ 13,025</b>	<b>\$ 13,480</b>	<b>\$ 13,960</b>

### Tree of Life Charter School

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Partner	\$ 230	4	\$ 920	\$ 956	\$ 994
Director	160	8	1,280	1,331	1,384
Supervisor	135	20	2,700	2,808	2,921
Staff	110	24	2,640	2,745	2,855
Clerical Assistant	65	4	260	270	281
		<u>60</u>			
Audit Fees			7,800	8,110	8,435
Less Continuing Client Discount			(1,400)	(1,400)	(1,400)
<b>Total Audit Fees*</b>			<b>\$ 6,400</b>	<b>\$ 6,710</b>	<b>\$ 7,035</b>
<b>Optional Tax Preparation**</b>			1,400	1,400	1,400
<b>Total Professional Fees</b>			<b>\$ 7,800</b>	<b>\$ 8,110</b>	<b>\$ 8,435</b>

## COST OF SERVICES, CONT'D

The proposed audit fees for each respective entity are as follows:

### La Vida Charter School

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Partner	\$ 230	4	\$ 920	\$ 957	\$ 995
Director	160	8	1,280	1,331	1,384
Supervisor	135	22	2,970	3,089	3,212
Staff	110	22	2,420	2,517	2,617
Clerical Assistant	65	4	260	271	282
		<u>60</u>			
Audit Fees			7,850	8,165	8,490
Less Courtesy Discount (10%)			(785)	(815)	(850)
<b>Total Audit Fees*</b>			<b>\$ 7,065</b>	<b>\$ 7,350</b>	<b>\$ 7,640</b>
<b>Optional Tax Preparation**</b>			1,500	1,500	1,500
<b>Total Professional Fees</b>			<b>\$ 8,565</b>	<b>\$ 8,850</b>	<b>\$ 9,140</b>

### Three Rivers Charter School

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Partner	\$ 230	4	\$ 920	\$ 957	\$ 995
Director	160	8	1,280	1,332	1,385
Supervisor	135	14	1,890	1,966	2,044
Staff	110	35	3,850	4,004	4,164
Clerical Assistant	65	4	260	271	282
		<u>65</u>			
Audit Fees			8,200	8,530	8,870
Less Continuing Client Discount			(1,400)	(1,400)	(1,400)
<b>Total Audit Fees*</b>			<b>\$ 6,800</b>	<b>\$ 7,130</b>	<b>\$ 7,470</b>
<b>Optional Tax Preparation**</b>			1,400	1,400	1,400
<b>Total Professional Fees</b>			<b>\$ 8,200</b>	<b>\$ 8,530</b>	<b>\$ 8,870</b>

## COST OF SERVICES, CONT'D

The proposed audit fees for each respective entity are as follows:

### Shanel Valley Academy

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Partner	\$ 230	4	\$ 920	\$ 957	\$ 995
Director	160	8	1,280	1,332	1,385
Supervisor	135	14	1,890	1,966	2,044
Staff	110	35	3,850	4,004	4,164
Clerical Assistant	65	4	260	271	282
		<u>65</u>			
Audit Fees			8,200	8,530	8,870
Less Courtesy Discount (10%)			(820)	(850)	(890)
<b>Total Audit Fees*</b>			<b>\$ 7,380</b>	<b>\$ 7,680</b>	<b>\$ 7,980</b>
<b>Optional Tax Preparation**</b>			1,500	1,500	1,500
<b>Total Professional Fees</b>			<b>\$ 8,880</b>	<b>\$ 9,180</b>	<b>\$ 9,480</b>

\*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$4,500 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than \$750,000 in Federal funds.

\*\*Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).

## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES

### *A Full-Service K-12 Audit and Consulting Firm*

We are always available without extra charge to field technical questions. In addition to our exemplary auditing services, we provide a full range of services to the K-12 community. Christy White and our firm partners are here to help should a specialized audit or business advisory need arise. Here are some recent examples of how we have helped our LEA clients!

- ✚ Conducted a **fraud investigation** over missing high school ASB funds that led to the conviction of the perpetrator!
- ✚ Performed an **in-depth forensic audit of a large charter** school's finances, as part of their district renewal process
- ✚ Prepared an **attendance accounting manual** for approval by the California Department of Education. A related **Digital Signature Audit** of teachers' online attendance resulted in savings of countless hours and costs of printing and manual signature gathering from teachers.
- ✚ **Trained ASB staff** and updated the district's ASB accounting manual that now standardizes procedures district-wide.
- ✚ Conducted an **efficiency study** to look at the duties and organization of the business department staff. Reallocation of district resources to address understaffing in essential functions resulted.
- ✚ Assisted districts achieve **Fiscal Independence** from their county offices of education. The school districts were able to drop tedious and duplicative tasks over reconciling between two general ledger systems, and warrant processing was made more efficient.
- ✚ Conducted an **internal risk assessment** of school district control structures to identify areas for in-depth audit projects. This assessment covered all business and operations departments.
- ✚ Provided accounting assistance in the **drafting of financial statements and preparation of GASB 34 entries**, plus help with bond refinancing entries as part of our audit services. We provided these services at "no extra costs" to audit clients.
- ✚ Conducted school district **unification and territory transfer feasibility studies**. A specialty area of CW President Christy White, she has conducted dozens of these studies on behalf of County Committee on School District Organization throughout the State.
- ✚ Reviewed in-depth the **bond program expenditures** spanning multiple years and projects, and assuring the district's community that the bond funds were properly spent.
- ✚ Conducted **Proposition 51 School Facilities Program audits**, a new requirement starting in 2019.

### *Audit Report Submission Record*

Christy White, Inc. has among the highest initial report acceptance rates compared to other CPA Firms, with 100% of reports ultimately approved. Rarely is a report submitted after the December 15<sup>th</sup> due date and then only with notification and approval by the district/charter's county office of education.

- ✓ In 2019-20, for example, two clients requested an extension due to extraordinary circumstances related to their operations. The school district extensions were granted, and the audit reports were submitted within the approved extension periods.

## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES, CONT'D

### *Our Client Commitment*

The partners at Christy White, Inc. (CW) are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together. The team includes two partners, a director, a supervisor, and experienced support staff. Your audit team will have a thorough understanding of your school district's individual needs.

CW audits governmental entities year-round. Our staff receives a minimum of 80 hours of continuing education annually in governmental accounting and auditing. We have the capacity to meet all of the County Office of Education and its Sponsored LEAs' deadlines and would encourage you to ask our references about their experience.

### *Client Testimonials*

*"Working with Christy White, Inc., the past few years has been an extremely beneficial experience. SJCOE is charged with the responsible use and accountability of public funds, and Christy White, Inc.'s commitment to providing us with guidance and solutions has ensured that our office lives up to our stakeholders' expectations."* – Aaron Heinz, Accounting Coordinator

*"Oceanside Unified has had an excellent relationship with Christy White & Associates for years...the staff are all great to work with!"* – Tammy Patten, Accountant Fiscal Services

*"We have been very satisfied with the audit and professional services provided by Christy White & Associates. The audit work is well planned and staffed with experienced and courteous professionals. I especially appreciate the annual K12 audit guide update that they present to the school district business officials in our county."* - Bill Clark, Associate Superintendent, Business and Administrative Services, Contra Costa County Office of Education.

**Mission:** Christy White, Inc.'s promise to our clients is a **worthwhile business relationship** with responsive, trustworthy advisors and timely delivery of quality assurance, accounting, and consulting services.

**Values:** To carry out our Mission of providing **high-quality customer care with professional integrity**, Christy White, Inc. follows these guiding principles:

- Provide clients with timely response and cost-conscious service
- Preserve integrity via highly-skilled, well-trained staff and a commitment to the ethical practices and standards of our profession
- Deliver unparalleled quality by focusing on the client need

## ASSURANCES

Christy White, Inc. (CW) is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

- ✓ CW meets the **independence standards** of the most recent edition of the GOA *Government Auditing Standards*
- ✓ CW is an **equal opportunity employer**. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.
- ✓ CW has **errors and omissions insurance** and will indemnify and hold harmless the County Office of Education and its Sponsored LEAs from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured with workers' compensation. See appendix for insurance certificates.
- ✓ CW **provides all labor, materials, transportation, and services** for the work described and specified in our proposal.
- ✓ CW agrees to **offer our bid for a period of sixty (60) days** after opening.
- ✓ **No bill or claim for extra work** or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the County Office of Education and its Sponsored LEAs.
- ✓ CW shall **indemnify and hold harmless the County Office of Education and its Sponsored LEAs** from and against all losses and all claims, demands, payments, suits, actions, recoveries, and judgments, of every nature and description brought or recovered by it, by reason of any act or omission, of the said proposer, his agents or employees, in the execution of the work or consequences of any negligence or carelessness regarding the same.

CW understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the County Office of Education and its Sponsored LEAs. No extended services will be performed unless they are authorized by the County Office of Education and its Sponsored LEAs and the agreement covering the work to be done has been amended to reflect such extended services.

CW certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal, or professional agency.



## SIGNATURE PAGE

Christy White, Inc. respectfully submits the enclosed proposal for auditing services to Mendocino County Office of Education. We look forward to the opportunity to work with the Mendocino County Office of Education. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

**Name of Accounting Firm: Christy White Inc.**

**Authorized By:** Michael Ash

**Name: Michael Ash, CPA**

**Title: Partner**

**Date: February 24, 2022**



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## APPENDICES

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## QUALITY CONTROL PEER REVIEW OPINION

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# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

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Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323



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## INSURANCE CERTIFICATES

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**CAMICO MUTUAL INSURANCE COMPANY**  
**DECLARATIONS**  
**ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-11

Effective Date:	08/01/2021	at 12:01 A.M. Standard time at the address shown below
Expiration Date:	08/01/2022	at 12:01 A.M. Standard time at the address shown below
Retroactive Date:	08/01/2010	

Item 1 - Named Insured: Christy White Associates

Item 2 - Business Address: 348 Olive St

San Diego, CA 92103

Item 3 - Limits of Liability:	\$1,000,000	Per Claim
	\$3,000,000	Policy Aggregate

Item 4 - Deductibles:	\$10,000	Per Claim Deductible
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Item 5 - Total Premium: \$36,348

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	07/14	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insureds Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1049-A	07/2014	Privacy and Client Network Damage Endorsement
PL-1052-A	06/18	100K Cyber CPA Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**CAMICO Mutual Insurance Company**

\_\_\_\_\_  
Authorized Representative



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
08/25/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> PAYCHEX INSURANCE AGENCY INC 150 SAWGRASS DR ROCHESTER, NY 14620 (877) 362-6785	<b>CONTACT NAME:</b>	
	<b>PHONE</b> (A/C, No, Ext): (877) 362-6785	<b>FAX</b> (A/C, No): (877) 677-0447
<b>INSURED</b> CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103	<b>E-MAIL</b> ADDRESS: paychex@travelers.com	
	<b>INSURER(S) AFFORDING COVERAGE</b>	
	<b>INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA</b>	
	<b>INSURER B :</b>	
	<b>INSURER C :</b>	
	<b>INSURER D :</b>	
<b>INSURER E :</b>		
<b>INSURER F :</b>		
<b>NAIC #</b>		

**COVERAGES**      **CERTIFICATE NUMBER:** 277586640551732      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<input type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> _____ GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$
								\$
	<input type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> _____						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-3N212888-21	08/15/2021	08/15/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b> CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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CHRIWHI-01

CBARC

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

9/21/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Fusco & Orsini Insurance Services, Inc. 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	<b>CONTACT NAME:</b>	
	<b>PHONE (A/C, No, Ext):</b> (858) 384-1506	<b>FAX (A/C, No):</b> (800) 209-9298
	<b>E-MAIL ADDRESS:</b> service@foagency.com	
	<b>INSURER(S) AFFORDING COVERAGE</b>	<b>NAIC #</b>
	<b>INSURER A :</b> AMCO Ins. Co.	<b>19100</b>
<b>INSURED</b>  Christy White Accountancy Corporation 348 Olive Street San Diego, CA 92103	<b>INSURER B :</b>	
	<b>INSURER C :</b>	
	<b>INSURER D :</b>	
	<b>INSURER E :</b>	
	<b>INSURER F :</b>	

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			ACPBPO3029469965	8/29/2021	8/29/2022	EACH OCCURRENCE \$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
							MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 2,000,000
							GENERAL AGGREGATE \$ 4,000,000
							PRODUCTS - COMP/OP AGG \$ 4,000,000
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>
							E.L. EACH ACCIDENT \$
							E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Verification of Coverage

## CERTIFICATE HOLDER

## CANCELLATION

Verification of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 





## BUSINESS LICENSES

STATE OF CALIFORNIA  
**dca**  
DEPARTMENT OF CONSUMER AFFAIRS

RENEWAL PERMIT

CALIFORNIA BOARD OF ACCOUNTANCY  
2450 VENTURE OAKS WAY, SUITE 300  
SACRAMENTO, CA 95833  
TELEPHONE: (916) 263-3680  
FACSIMILE: (916) 263-3672

**ACCOUNTANCY CORPORATION**

PERMIT NO. COR 6499  
RECEIPT NO. 00328480

VALID UNTIL JULY 31, 2022

CHRISTY WHITE, ASSOCIATES, A  
348 OLIVE STREET  
SAN DIEGO CA 92103

In accordance with the provisions of Chapter 1, Division 3 of the Business and Professions Code, the firm named hereon is duly registered and entitled to practice as a Corporation.

06/30/20  
06/30/20

----- POST IN PUBLIC VIEW -----

WABCOR 04/12/17



## Secretary of State Certificate of Status

I, SHIRLEY N. WEBER, Ph.D., Secretary of State of the State of California, hereby certify:

**Entity Name:** CHRISTY WHITE, A PROFESSIONAL ACCOUNTANCY CORPORATION  
**File Number:** C3298217  
**Registration Date:** 06/22/2010  
**Entity Type:** DOMESTIC STOCK CORPORATION  
**Jurisdiction:** CALIFORNIA  
**Status:** ACTIVE (GOOD STANDING)

As of September 30, 2021 (Certification Date), the entity is authorized to exercise all of its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the Certification Date and does not reflect documents that are pending review or other events that may affect status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.



**IN WITNESS WHEREOF**, I execute this certificate and affix the Great Seal of the State of California this day of October 1, 2021.

**SHIRLEY N. WEBER, Ph.D.**  
**Secretary of State**

**Certificate Verification Number:** YKXVJXR

To verify the issuance of this Certificate, use the Certificate Verification Number above with the Secretary of State Certification Verification Search available at [bebizfile.sos.ca.gov/certification/index](https://bebizfile.sos.ca.gov/certification/index).



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## **DETAILED STAFF RESUMES OF KEY AUDITORS**

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## MICHAEL ASH, CPA

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### ***Audit Partner***

#### **Audit and Review Services**

Mr. Ash has twenty-three years of audit experience starting in 1998 with Arthur Andersen, an international CPA firm. Mr. Ash also worked for Meyners + Company, a local Albuquerque, New Mexico firm, progressed to Internal Audit Manager at Hines Interests Limited Partnership, an international real estate company, and is now an audit partner at CWA in San Diego. Mr. Ash has been engaged on several types of audits including:

- Financial statement audits
- Compliance and single audits
- Internal control reviews
- Fraud audits

Mr. Ash has worked on clients in a variety of industries, including school districts, non-profit organizations, financial institutions, healthcare, manufacturing, and real estate.

#### **Continuing Education and Associations**

Mr. Ash regularly attends governmental and not-for-profit accounting and auditing conferences, including speaking at and working on the planning committee for the CalCPA School Districts' Conference. He is also a leader of CWA's in-house training sessions for audit staff members.

#### **Education**

Mr. Ash is a graduate of the University of New Mexico. He earned his Bachelor's Degree in Business Administration with a concentration in Accounting in 1998 and became a CPA in 2004.



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## SARAH PALAFOX

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### ***Director***

#### **Audit and Review Services**

Ms. Palafox has over twelve years of audit experience starting as a staff accountant in the fall of 2009 with Nigro Nigro & White, PC CPA firm, then a senior accountant for Christy White Associates (CWA) in San Diego and is now a director for CWA in Northern California. Her experience from working on a wide variety of school agency audits has provided her with a strong understanding of local educational agencies in the areas of accounts payable, cash, categorical programs, attendance accounting, associated student body accounting, payroll, long term debt, federal and state compliance, capital assets and others. She is knowledgeable in California Education Code and California School Accounting Manual. Ms. Palafox has been engaged on several types of audits including:

- Financial statement audits
- Compliance audits
- Special audits, including attendance
- Internal control reviews

Ms. Palafox has worked on clients in a variety of industries, including County Offices of Education, multiple School Districts, First 5 Commissions and non-profit organizations.

Ms. Palafox also has a leading role in staff recruiting and training. She enjoys public speaking and provides specialized training presentations for her clients, including Associated Student Body and Attendance staff trainings. In addition to her experience on audit engagements, Ms. Palafox relocated to the San Francisco Bay area to open the Northern California Office for Christy White Associates in 2012.

#### **Continuing Education and Associations**

Ms. Palafox attends governmental and not-for-profit accounting and auditing conferences including the CASBO Annual Conference. She is a participant in CWA's in-house training sessions for audit staff members.

#### **Education**

Ms. Palafox is a graduate of California State University San Marcos in May 2009. At California State University San Marcos, she earned a Bachelor of Science Degree in Business Administration as well as a minor in Dance.



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## LILY NOVOA, CPA

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### ***Supervisor***

#### **Audit and Review Services**

Mrs. Novoa is an audit supervisor at Christy White Associates in San Diego with experience in public accounting and the education sector. As a certified public accountant, she demonstrates a strong understanding of generally accepted accounting principles and auditing standards. She is well versed in California State Compliance, Federal Single audits, payroll, attendance and various other areas. She has knowledge of California Education Code and OMB Circulars for Federal Compliance. Mrs. Novoa has been engaged on several types of audits including but not limited to:

- Financial Statement Audits
- Compliance Audits
- Not-For-Profit Audits

#### **Continuing Education and Associations**

Mrs. Novoa is a member of the California Society of CPAs and is a participant in Christy White Associates' in-house training sessions for audit staff members.

#### **Education**

Mrs. Novoa received her Master of Science Degree in Accounting from Golden Gate University and her Bachelor of Science Degree in Business Administration with an emphasis in accounting from Humboldt State University. At Humboldt State University, Mrs. Novoa graduated Magna Cum Laude and was recognized as both a Presidential Scholar and the College of Professional Studies Exemplary Student.



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## JESUS CARDENAS

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### ***Senior Accountant***

Mr. Cardenas is a senior accountant at Christy White Associates in Los Angeles with previous experience in governmental and non-profit accounting at Simpson & Simpson LLP. During his tenure at Simpson & Simpson LLP, he worked on the audit of Los Angeles Unified School District. He has worked with various governmental and non-profit entities with a main emphasis in local education agencies. He is well versed in the California School Accounting Manual and has adequate knowledge of the California Education Code, OMB Circulars for Federal Compliance, Public Contract Code, CUPCCA, and of Generally Accepted Accounting Principles and Auditing Standards. Mr. Cardenas has been engaged on several types of audits including but not limited to:

- Financial Statement Audits
- Internal Control Reviews
- State Compliance Audits
- Attendance Audits
- Federal Uniform Guidance Audits
- School District Audits
- County Offices of Education Audits
- Bond Audits
- Charter School Audits
- Non-Profit Audits

Mr. Cardenas has worked on a variety of clients including, School Districts, County Offices of Education, Charter Schools, and Non-Profit Organizations. He has over 2 years of experience in public accounting and leads audit engagements for various local education agencies throughout the state of California. His experience has allowed him to achieve a well-rounded view of local education agencies in the areas of financial reporting, state, and federal compliance.

### ***Continuing Education***

Mr. Cardenas is currently studying for his CPA exams in order to obtain his CPA license in the future. He takes Continuing Professional Education courses throughout the year to help him maintain his competency and skill sets as a provider of professional services.

### ***Education***

Mr. Cardenas is a graduate of California State University Dominguez Hills where he earned a Bachelor of Science Degree in Business Administration with a concentration in accounting. He was an active member of the Accounting Society on campus during his enrollment. He was also a volunteer in the Volunteer Income Tax Assistance Program at his university and prepared income tax returns for low income taxpayers around the community.



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**SAMPLE CONTRACT**

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January 13, 2022

Governing Board and Management  
District Name  
Address  
Address

We are pleased to confirm our understanding of the services we are to provide District Name for the fiscal year ending June 30, 2022, with the option to renew for fiscal years ending June 30, 2023, and 2024.

### **Audit Scope**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of District Name as of and for the fiscal years ending June 30, 2022, 2023 and 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District Name's 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 District Name's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedule of Changes in OPEB Liability and Related Ratios
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies District Name's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if Uniform Guidance applies\*).
2. Other schedules and/or information as required by the State Controller's Office.

*\*A Federal Single Audit under Uniform Guidance is applicable in any year that District Name expends more than \$750,000 in Federal funds.*

## **Audit Objectives**

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. 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 and *Government Auditing Standards* 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 of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if applicable.

## **Auditor's Responsibilities**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance (if applicable), and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

#### **Audit Procedures – Internal Controls**

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance 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 major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of District Name's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of District Name 's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on District Name 's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of District Name in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and complete-ness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, when required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Reporting**

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of District Name. 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 a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

### **Audit Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide an electronic and up to NUMBER copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. We will file the report with the Office of the State Controller, California Department of Education, and the County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

[Name of Engagement Partner] is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
District Audit Fees	\$ -	\$ -	\$ -
Single Audit Fees*	-	-	-
Total Maximum Audit Fees	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*\*Single Audit Fees apply any year the District expends more than \$750,000 in Federal Funds.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the Audit Guide issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the District Name during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.



The first period to be audited shall be for the fiscal year ending June 30, 2022 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2024 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the District Name and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Partner Name, CPA  
Title  
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of District Name.

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Signature

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Title

---

Date

# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

March 23, 2018

To the Shareholders of SingletonAuman PC. and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of SingletonAuman PC (the firm) in effect for the year ended December 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of SingletonAuman PC in effect for the year ended December 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. SingletonAuman PC has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



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# **SingletonAuman PC**

Certified Public Accountants and Consultants

**Shanel Valley Academy**

**Proposal to Provide Auditing Services for  
the years ending June 30, 2022-2024**

**1740 Main Street**

**Susanville, CA 96130**

**(530) 257-1040**

**Fax (530)257-8876**

**Contact:**

**Clay Singleton, CPA**

**csingleton@sa-cpas.com**

**Shareholder in Charge of**

**Audits**

**Submitted February 21, 2022**

**Shanel Valley Academy**  
**JUNE 30, 2022-2024**  
**AUDIT PROPOSAL**

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## Transmittal Letter

February 21, 2022

The Board of Directors of:  
Shanel Valley Academy

Dear Board of Directors:

We appreciate this opportunity to highlight our qualifications and introduce you to our firm. In response to your request, we submit the following proposal to audit Shanel Valley Academy for the periods ending June 30, 2022-2024.

We believe the selection of a Certified Public Accounting firm is a very important decision. We know that the experience and qualifications of our firm can meet the needs of your organization for the following reasons:

- ❖ We specialize in auditing governmental and non-profit organizations. Because we are experienced in these areas, we have the expertise in dealing with governmental and non-profit organization's unique accounting and auditing situations.
- ❖ We have performed numerous governmental and non-profit audits involving both financial and compliance work meeting the requirements of:
  - Governmental Auditing Standards issued by the U.S. General Accounting Office.
  - Office of Management and Budget Uniform Guidance for Single Audits
- ❖ Specific for you, we have many years of experience with Charter Schools, School Districts, and County Offices of Education. Our Charter School experience includes classroom-based and non-classroom based programs.
- ❖ We perform our audit fieldwork at your site. We believe that audit fieldwork is not efficient or effective when performed remotely or virtually.
- ❖ Due to the size and nature of our firm, the majority of the work is performed by Certified Public Accountants with a combined audit experience of over 60 years.

- ❖ **SingletonAuman PC's** firm philosophy is to provide the highest quality personalized service available. We welcome questions from our clients and are available to provide assistance at any time. We like to maintain a close working relationship throughout the year and resolve problems as they occur in order to save our clients time when we perform the audit.

To make the audit process better for our clients; we have listed below some of the extra benefits of working with our firm.

- ❖ We provide an open, honest work atmosphere for our clients that centers on the absolute respect for our relationship.
- ❖ We encourage flexible fieldwork scheduling so that our clients can concentrate on important tasks.
- ❖ As we are a CPA firm that is based in a rural area, we understand rural schools. We are available throughout the year to assist in researching new accounting and compliance issues that affect our clients.
- ❖ Our skilled workforce doesn't need to inquire on subjects that are common to governments and governmental accounting. Our firm brings a team of experienced professionals having specialized skills you need and want. We are familiar with a variety of systems and can focus our auditing on issues specific to you. Our approach is a cohesive one and we will work with you and your personnel to reduce disruptions and distractions.

**SingletonAuman PC** has recognized the need for specialization in Governmental and Non-profit auditing and has made a significant investment in continuing education, training and technology to insure our continuing ability to provide the best quality service to our clients.

Our commitment to keeping current on governmental accounting and auditing matters is demonstrated not only by the completion of the AICPA Governmental Accounting and Auditing Educational Achievement Program by several principals of the firm, but by the attendance of our staff at numerous California Society of CPA and governmental/Not-for-profit accounting and auditing classes. We feel that our training allows us to provide our clients with meaningful feedback on current developments, as well as preventing wasted efforts.

The single most important factor in our firm's success has been our commitment to the highest standards of quality and professionalism. Providing outstanding service to our clients is our primary objective, and we have developed review and communication procedures to ensure the highest standards of performance.

Should our firm be selected we have enclosed an engagement letter to act as our contract for the audit of Shanel Valley Academy for the years ending June 30, 2022-2024. If selected, our firm will send a list of information that we will need to begin our audit.

Our professional fees are based on the time spent on an engagement at our standard hourly rates. We believe that our services, approach and technique provide the capability to achieve cost savings while maintaining the highest quality standards. Our proposed fee includes all audit-related expenses including travel costs and printed copies of the audit report. **We will not charge for out-of-pocket expenses such as travel, mileage, or per diem associated with this engagement.**

The proposed maximum fees for the audit of the Shanel Valley Academy for the years ending June 30, 2022-2024 are listed below. **A single audit fee would add \$5,000 to the fee for the applicable audit below.**

	June 30, 2022	June 30, 2023	June 30, 2024
Shanel Valley Academy	\$ 10,500	\$ 10,800	\$ 11,100
Total Fee:	\$ 10,500	\$ 10,800	\$ 11,100

Supplemental Schedule of Hours for each Phase of the Audit:

	Planning & Risk Assessment	Audit Fieldwork	Concluding Fieldwork & Drafting Report
Shanel Valley Academy	15	41	7
Total Hours:	15	41	7

## **Schedule of Professional Fees**

Our professional fees are based on the time spent on an engagement at our standard hourly rates related to the level of experience of the individual assigned to the audit. We believe that our services, approach and technique provide the capability to achieve cost savings while maintaining the highest quality standards.

These are the hourly rates for each level of staff:

<b><u>Level of Staff:</u></b>	<b><u>Hourly Rate:</u></b>
Firm Partner	\$ 225
Managing Accountant	\$ 175
Supervising Accountant	\$ 150
Junior Accountant	\$ 120
Administrative	\$ 60

We will also provide these services at no additional cost to Shanel Valley Academy:

- ❖ Drafting your financial statements, including required disclosures for GASB 68 & GASB 75.
- ❖ Providing personalized assistance.
- ❖ Drafting the MD&A for the school.
- ❖ Completion of annual Form 990 for all Charter Schools.

Thank you again for this opportunity. We want your business and are making a personal and professional commitment to provide you with the highest quality service available. Please call Clay E. Singleton at (530) 257-1040 or e-mail him at [csingleton@sa-cpas.com](mailto:csingleton@sa-cpas.com) if you have any questions.

Very Truly Yours,

*SingletonAuman, PC*

SingletonAuman PC  
Certified Public Accountants



## **Firm Profile**

### **Structure**

**SingletonAuman PC** is a regional firm, has been performing audits for over 35 years and is located at 1740 Main Street, Susanville, California, and 328 Main Street, Chester, California. Our audit team leaders consist of four individuals:

- ❖ **Clay E. Singleton, CPA**
- ❖ **John E. Auman, CPA**
- ❖ **Tom Bower, CPA**
- ❖ **Rita Antram, CPA**

### **Professional Associations**

We are members of the American Institute of Certified Public Accountants, the AICPA Private Companies Practice Section, and California Society of Certified Public Accountants. In addition, our firm is a member of the AICPA's Governmental Audit Quality Center.

### **Range of Services**

The firm provides a full range of services including accounting, auditing, tax and management advisory services. We are committed to excellence in all areas of service. Every engagement we undertake is under the personal direction of one of the principals. Each principal has received specific training in their particular area of expertise and regularly attends continuing education courses to maintain the highest level of quality service for our clients. We have performed numerous financial and compliance audits of governmental and non-profit entities.

### **Independence**

**SingletonAuman PC** is independent of Shanel Valley Academy and its component units as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's *Governmental Auditing Standards*.

### **Information Technology Capabilities**

All auditors are skilled in Information Technology (IT) auditing and perform IT audit work regularly. Additionally, we are familiar with many forms of document publication technology, including the ESCAPE accounting system.

### **Quality Review**

As you are aware, firms performing audits of governmental and non-profit organizations have a "Quality Review" or an "Audit" of the quality of an audit firm's work. In March of 2018, **SingletonAuman PC** had a quality review performed by the Firm of Grant Bennett Associates of Sacramento, California. Their report, a copy of which is enclosed, expressed an unqualified opinion on our system of quality controls. Our Firm is currently in the process of completing the Peer Review for 2021, which is expected to express an unqualified opinion.

## **Other Requirements**

### **Licensing**

**SingletonAuman PC** is a properly licensed Certified Public Accounting Firm, California State Board of Accountancy License Number COR5923.

### **Record of Excellence**

Our firm meets all qualifications and requirements imposed by the State of California and Federal Government to perform financial and compliance audits of state and federal programs and non-profit organizations.

### **Affirmative Action**

Specifically, the firm affirms that:

- We have no record of substandard work.
- We have not been debarred or suspended.
- We are not under review for debarment or suspension.

It is the policy of SingletonAuman PC to give equal opportunity to all qualified persons without regard to race, color, religion, sex, marital status, handicap, or national origin.

### **Workers Compensation**

We are aware of the provisions of Section 3700 of the Labor Code which require every major employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and we will comply with such provisions before commencing the performance of the work of the contract.

## **Engagement Plan**

Our audit approach is divided into four sections. Clay Singleton, our audit partner will work together with Shanel Valley Academy to coordinate the fieldwork to ensure that we work towards the timely delivery of all reports.

The four phases consist of:

- ❖ Audit Planning
- ❖ Assessing Risk and Designing Audit Procedures
- ❖ General Fieldwork and State Compliance
- ❖ Concluding the Audit and Reporting

### **Audit Planning**

A thorough understanding of your organization and its operating environment is essential for the development of a responsive audit plan which produces results. We will meet with the appropriate personal to update our understanding of your operations and at the same time, give you the opportunity to express your expectations with respect to

the services that we will provide. We will discuss the timing and scope of the work to be performed and our estimated time of completion.

We will also obtain information necessary to do a preliminary evaluation of your system of internal accounting and administrative controls in order to determine the exact nature and scope of the procedures to be performed during your audit. Our objective in evaluating internal control is to calculate the effectiveness of the design and operation of internal controls policies, procedures, and records to determine if control risk can be assessed below the maximum. The process incorporates the understanding and documentation of the five internal control components from the COSO Internal Control-Integrated Framework model.

Although the risk assessment process is not complete at this stage, we will anticipate the needs of the audit by preparing a comprehensive list of schedules and documents. Every document listed is organized based on its priority to the audit process. By completing these schedules several weeks before the start of fieldwork, we will have time to review them in advance. In that way, we are well prepared, can organize our work efficiently and your staff will only be involved in areas that need additional explanation or information.

### **Assessing Risk and Designing Audit Procedures**

Using our understanding from the information we have gathered, we will identify all potential risks of material misstatements at the Organization-wide level where the risk of material misstatement is pervasive to the financial statements as a whole and at the relevant assertion level, where the risk of material misstatement is related to a specific class of transactions, account balance or disclosure.

These risks are populated in a database integrated with our audit software. For each risk, we will:

- ❖ Identify the relevant control affecting the risk.
- ❖ Determine what errors could occur.
- ❖ Determine the magnitude of the potential misstatement that could result from the risk.
- ❖ Determine the likelihood that the risk could result in a material misstatement in Shanel Valley Academy's financial statements.

This approach will focus our efforts in the important, high risk areas and minimize our time in the low risk areas ensuring you of a cost effective and efficient audit. Our experience is that this process requires significant professional judgment and experience auditing governmental agencies and we have trained staff that can do this without using up Shanel Valley Academy's limited staffing resources. As a result of our risk assessment, we will be able to determine an overall response to address the risk of material misstatement, and design audit programs which are specific to Shanel Valley Academy and its components, and responsive to the risk assessment.

## **General Fieldwork and State Compliance**

The audit process can be disruptive to the normal daily operations. To mitigate this, we bring several auditors at the same time to conduct the audit and therefore can conduct the audit in a short block of time. By including a project manager on site, project management tools and communication tools combined with experienced team of professionals, we have designed our audit methodology to eliminate the interruption caused when utilizing a team of outside consultants. Past experience has proven that this approach delivers excellent results for our clients.

Our audit team will be led by an experienced project manager who is responsible with reporting to Shanel Valley Academy's project manager, reviewing engagement working papers on-site and supervising the audit staff.

During this, we will perform substantive tests to determine if the financial statement account balances are fairly stated in all material respects. We will determine the level of materiality for planning purposes which will determine what amount would cause the statements to be materially misstated and the level of materiality for each individual significant item for testing purposes. In addition, we will perform tests of specific state legal compliance requirements.

It is important for you to understand that an audit does not entail a detailed examination of all transactions, there is a risk that material misstatements may exist and may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violation of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

## **Concluding the Audit and Reporting**

At the conclusion of our audit we will discuss all adjustments proposed to be made to your financial statements, and go over all proposed internal control recommendations, management improvement recommendations and compliance findings in an exit interview. We will also request a written representation from you about the financial statements and related matters.

## **Proposed Audit Schedule**

For all Fiscal Years we plan to begin our audit by June 1<sup>st</sup> and complete the interim fieldwork by August. We expect to complete our year end fieldwork by October. We expect the draft audit report to be completed by December 10th and the final audit report issued no later than December 15th .

## **Qualifications and Experience**

### **Principal in Charge of Audits**

#### **Clay Singleton, CPA, MSAcc, Shareholder in Charge of Audits:**

**California State Board of Accountancy Number 85523.** Mr. Singleton joined SingletonAuman PC in 2000 after graduating from California State University at Chico with a Master of Science degree in Accountancy and a Bachelor of Science degree in Business Administration. Mr. Singleton is a member of “American Institute of Certified Public Accountants,” the “California Society of Certified Public Accountants.”

### **Other Audit Team Leaders**

#### **John E. Auman, CPA, Shareholder:**

**California State Board of Accountancy Number 30406E.** Mr. Auman obtained his Bachelor of Science degree from California State University Fresno, magna cum laude. Mr. Auman is a member of “American Institute of Certified Public Accountants,” the “California Society of Certified Public Accountants” and the California Association of School Business Officials. In 1991 Mr. Auman received the American Institute of Certified Public Accounts Certificate of Educational Achievement in Governmental Accounting and Auditing.

#### **Thomas R. Bower, CPA:**

**California State Board of Accountancy Number 59104R.** Mr. Bower obtained his Bachelor of Science and Master of Business Administration degrees from Northern Illinois University. He is a member of the “California Society of Certified Public Accountants”. Besides practicing as a CPA for over 30 years, Mr. Bower has extensive experience working in the private sector and as an accounting educator. Mr. Bower joined *SingletonAuman PC* in 2005 when they acquired his public accounting practice.

#### **Rita Antram, CPA:**

Mrs. Antram obtained her Bachelor of Science degree from Cal Baptist University. Mrs. Antram is a member of the “American Institute of Certified Public Accountants” and the “California Society of Certified Public Accountants”. Mrs. Antram has been an auditor with SingletonAuman PC for over 10 years.

Our audit team also consists of several full-time auditors who are college graduates or interns in the process of obtaining their CPA licenses.

### **Audit Team Members**

- ❖ **Ashley Gorbet**
- ❖ **Caryn Doyle**

## Audit Experience

- ❖ Lassen County Office of Education, Single Audit: Denise Lee-530-257-2196
- ❖ Modoc County Office of Education, Single Audit: Leslie Corder-530-233-7101
- ❖ Enterprise Rancheria, Single Audit: Shari Ghalayini-530-532-9214
- ❖ Kwahn Corporation: Bernice Childers-530-941-5100
- ❖ Hard Rock Hotel & Casino, Sacramento: Glenda Nelson-530-532-9214
- ❖ Modoc Transit Agency: Niki Lemke-530-233-6410
- ❖ Modoc County Transportation Commission: Niki Lemke-530-233-6410
- ❖ **3 School Districts in Modoc County**
- ❖ Modoc Joint Unified School District, Single Audit: Niki Guzman-530-233-7201
- ❖ Surprise Valley Joint Unified School District: BillieJo Young-530-233-7101
- ❖ Tulelake Basin Joint Unified School District: Monica Thompson-530-667-2096
- ❖ **7 School Districts in Lassen County**
- ❖ Fort Sage Unified School District: Heather VonIns-530-827-2129
- ❖ Johnstonville School District: Gwen Pacheco-530-257-2119
- ❖ Ravendale School District: Michelle Brown-530-257-8200
- ❖ Janesville Union School District: Andrea Kellogg-530-253-3660
- ❖ Shaffer School District: Dianne Parady-530-254-6577
- ❖ Westwood School District: Krissy House-530-256-3235
- ❖ Big Valley Joint Unified School District: Dianne Parady-530-254-6577
- ❖ **1 School District in Butte County**
- ❖ Pioneer School District: Nicole Cardwell-530-589-1633
- ❖ **2 County Children & Families Commissions**
- ❖ Lassen County Children & Family Commission: Laura Roberts-530-257-9600
- ❖ Sierra County Children & Family Commission: Kelly Champion-530-993-4884
- ❖ **4 Utility Districts in Modoc, Lassen, and Plumas Counties**
- ❖ Burney Water District: Willie Rodriguez-530-335-3582
- ❖ Lake Oroville Area Public Utility District: Scott McCutcheon-530-533-2000
- ❖ Northern Sierra Air Quality Mgmt. District: Gretchen Bennitt-530-274-9360
- ❖ Sierra Institute for Community & Environment: Jonathan Kusel-530-284-1022
- ❖ **3 Community Services Districts in Lassen, Plumas, & Shasta Counties**
- ❖ Fall River Valley Community Services District: Amber Beck-530-336-5263
- ❖ American Valley Community Services District: Katie Nunn-530-283-0836
- ❖ Indian Valley Community Services District: Jeff Titcomb-530-284-7224
- ❖ **2 Fire Districts in Lassen and Plumas Counties**
- ❖ Peninsula Fire Protection District: Andrew Courtright-530-259-2306
- ❖ Hamilton Branch Fire Protection District: Andrew Courtright-530-259-2306
- ❖ **8 Nonprofit Organizations**
- ❖ River Oak Charter School: Kristi McCullough-707-467-1855
- ❖ Mt. Lassen Charter School: Hillary Magarrell-530-252-4313
- ❖ Tri-County Community Network: Ashley Nelson-530-335-4600
- ❖ California FFA, Single Audit: Maria Maberto-209-744-1600
- ❖ California FCCLA: Maria Maberto-209-744-1600
- ❖ California Cattlemen's Association: Lisa Brendlen-916-444-0845
- ❖ Sierra Cascade Family Opportunities: Cindy Hogg-530-257-1206
- ❖ Plumas Corporation: James Wilcox-530-283-3739
- ❖ **1 Park & Recreation District**
- ❖ Central Plumas Rec. & Parks District: James Shipp-530-283-3278

## References

- ❖ **Denise Lee**, General Manager  
Lassen County Office of Education  
472-013 Johnstonville Road  
Susanville, CA 96130  
Phone Number: (530) 257-2196
- ❖ **Leslie Corder**, Director of Business Services  
Modoc County Office of Education  
139 Henderson Street  
Alturas, CA 96101  
Phone Number: (530) 233-7101
- ❖ **Elizabeth Guzman**, CBO  
Modoc Joint Unified School District  
906 West Fourth Street  
Alturas, CA 96101  
Phone Number: (530) 233-7201
- ❖ **Kristi McCullough**, Superintendent  
River Oak Charter School  
555 Leslie Street  
Ukiah, CA 95482  
Phone Number: (707) 467-1855



***Engagement Letter***

February 21, 2022

The Board of Directors of:  
Shanel Valley Academy  
2240 Old River Road  
Ukiah, CA 95482-6156

Dear Board of Directors:

We are pleased to confirm our understanding of the services we are to provide for the year ended June 30, 2022-2024 to the above Shanel Valley Academy.

As required by federal and state legal requirements we are a Certified Public Accounting Firm, duly authorized to practice, and licensed by the California State Board of Accountancy, License Number COR5923.

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of Shanel Valley Academy as of and for the year ended June 30, 2022-2024. As part of our engagement, we will apply certain limited procedures to Shanel Valley Academy required supplementary information in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries, the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by general accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Required supplementary information under GASB 34.
2. Supplementary schedules required by the California State Comptroller.

The document will also include the following additional information that will not be subject to the auditing procedures applied in our audit of the financial statements, and for which our accountant's report will disclaim an opinion:

1. Management's Discussion and Analysis
2. Other supplementary information.



We will comply with the insurance requirements of Shanel Valley Academy and submit a W-9.

## **Audit Objectives**

The objective of our audit is the expression of an opinion as to whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles in relation to the financial statements taken as a whole and to report on the school's compliance with laws and regulations and the provisions of contracts and grant agreements and its internal accounting controls. Our audit will be made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States, will include tests of the accounting records of Shanel Valley Academy and other procedures we consider necessary to enable us to express such an opinion and to render the required reports.

If our opinion is less than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to express an opinion, we may decline to express an opinion or may not issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements.

However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors are limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

### **Audit Procedures – Internal Control**

In planning and performing our audits, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinions on Shanel Valley Academy's general-purpose financial statements and on its compliance with requirements applicable to major programs.

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the general-purpose financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the general-purpose financial statements. (Tests of controls are required only if control risk is assessed below the maximum level.) Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, we will inform the governing body or audit committee of any matters involving internal control and its operation that we consider to be significant deficiencies under standards established by the American Institute of Certified Public Accountants. Significant deficiencies involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements. We will also inform you of any non-significant deficiencies or other matters involving internal control, if any, as required by *Government Auditing Standards*.

## **Audit Procedures – Compliance**

Identifying and ensuring Shanel Valley Academy complies with the provisions of laws, regulations, contracts, agreements, and grants are the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Shanel Valley Academy's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## **Other Services**

We will also assist in preparing the financial statements and related notes, the Management's Discussion and Analysis (MD&A), and depreciation schedule for Shanel Valley Academy in conformity with U.S. generally accepted accounting principles based on information provided by you. Where applicable, we will also prepare the Forms 990 for each Nonprofit organization. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

The management of Shanel Valley Academy is responsible for establishing and maintaining internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles and that federal award programs are managed in compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the

effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill,

knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## **Audit Administration**

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. This responsibility includes the maintenance of adequate records and related controls, the selection and application of accounting principles, and the safeguarding of assets.

It is recognized that time is of the essence, and the Management of Shanel Valley Academy is responsible for ensuring timely information to SingletonAuman PC in order for the audit to be performed within the required timelines. SingletonAuman PC shall report progress and issues that may affect timely completion directly to the Audit committee and County Administration.

The work papers for this engagement are the property of SingletonAuman PC and constitute confidential information. However, we may be requested to make certain work papers available to the cognizant agency, the State Controller's Office, or the General Accounting Office pursuant to authority given to it by law or regulation. If requested, access to such work papers will be provided under the supervision of SingletonAuman PC's personnel. Furthermore, upon request, we may provide photocopies of selected work papers to the cognizant agency, the State Controller's Office, or the General Accounting Office. The cognizant agency, the State Controller's Office, or the General Accounting Office may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven year after the report release or for any additional period requested by the cognizant agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Clay Singleton is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our professional fees are based on the time spent on an engagement at our standard hourly rates. Our hourly rates are established in relation to the level of experience of the individual assigned to the audit. We believe that our services, approach and technique provide the capability to achieve cost savings while maintaining the highest quality standards. Our proposed fee includes all audit-related expenses including travel costs necessary copies of the audit report. We will not charge for out-of-pocket expenses such as travel, mileage, or per diem associated with this engagement. Our fees for progress billing on the audit are due and payable upon receipt.

The proposed fee for the audit of Shanel Valley Academy for the years ending June 30, 2022-2024 is as follows:

	June 30, 2022	June 30, 2023	June 30, 2024
Shanel Valley Academy	\$ 10,500	\$ 10,800	\$ 11,100
Total	\$ 10,500	\$ 10,800	\$ 11,100

**\*Single Audit Fee if required (If Federal Expenditures Exceed \$750,000)-**

A Single Audit would add an additional \$5,000 per year to any of the above applicable fees.

Our audit proposal is based on the expectation that your books will be closed, balanced and in auditable condition for the audit period. If during the course of the project the nature or scope of our work should change, we would discuss such matter with you and any effects of our fee estimates. The estimated fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement.

In accordance with the California Education Code:

- Shanel Valley Academy shall withhold 10% of the audit fee until the State Controller certifies that the audit report conforms to the reporting provisions of the audit guide.
- 50% of subsequent year fees shall be withheld if the prior year audit was not certified.
- The State Controller shall have access to audit working papers of the audit. Additionally, the California State Board of Accountancy may be notified of any substandard work performed.

*Government Auditing Standards* require that we provide you with a copy of our most recent quality control review report. Our 2018 peer review report accompanies this letter.

### **Termination of Audit Engagement**

The parties mutually agree that termination of our relationship shall be rendered with 30 days written notice. Any termination of the audit engagement initiated by the SingletonAuman PC prior to completion of final financial statements for an annual audit period in which work has commenced by SingletonAuman PC will be subject to reduction in the fee amount due.

We appreciate the opportunity to be of service to Shanel Valley Academy and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

The individual signing below affirms he/she possesses the authority to bind the firm to the terms of the request for proposal.

Very truly yours,

*Clay Singleton*

**Clay Singleton, Principal**  
SINGLETONAUMAN PC

RESPONSE:

This letter correctly sets forth the understanding of Shanel Valley Academy.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



# **Shanél Valley Academy COVID-19 Safety Plan**

*Adapted with gratitude from UUSD*

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### **V. Reference Documents**



# **I. Introduction**

The Shanél Valley Academy (SVA) COVID-19 Safety Plan addresses the Cal/OSHA COVID-19 Prevention Program requirements. The sections that reference Cal/OSHA requirements are denoted by “Cal/OSHA”.

The foundational principle of this plan is that all students must have access to safe and full in-person instruction and to as much instructional time as possible.

This COVID-19 Safety Plan for reopening was originally developed after careful consideration and guidance from the Mendocino County Public Health Officer, the California Department of Public Health Guidance documents, the American Academy of Pediatrics Guidance documents, and input consultation with MCOE. The plan has been updated based on new CDPH, Cal/OSHA, and local health orders and mandates. Additionally, it includes the necessary components of a COVID-19 Prevention Program (Cal/OSHA). This plan will be updated, as needed, when state and local requirements change.

Health and Safety recommendations are based on information from the California Department of Public Health, our County Public Health Officer, and the Center for Disease Control (CDC).

## **General Guidelines in Working with COVID-19**

COVID-19 is mostly spread by respiratory droplets released when people talk, cough, or sneeze. It is less likely that the virus may spread to hands from a contaminated surface and then to the nose, eyes, or mouth, causing infection. Therefore, personal prevention practices (such as [handwashing](#), [staying home when sick](#)) and environmental [cleaning and disinfection](#) are important principles that are covered in this document. Fortunately, there are a number of actions schools can take to help reduce the risk of COVID-19 exposure and spread during school sessions and activities.

**Supplies for School Sites and Classrooms** to maintain an environment that is as safe as possible and mitigates various risks of transmission. **(Cal/OSHA)**

1. **Barriers** which include: gloves, face masks (including but not limited to 3-ply masks).
2. **Cleaning Supplies** which include: soap, hand sanitizer with at least 60 percent alcohol (for staff and older children who can safely use hand sanitizer), paper towels, tissues, disinfectant wipes, and various custodial cleaning products.
3. **Infrared thermometers** for no-touch screening. Procure enough for every classroom, front office, and health office.

# **II. Strategies to Prevent the Spread of COVID-19 - Infection Mitigation Strategies**

## **1. Face Coverings, Personal Protective Equipment and Supplies (Cal/OSHA)**

Face coverings are required for all persons (staff, students, parents, or community members) who are at the Shanél Valley Academy (SVA) school site indoors regardless of vaccination status. The

mask must be worn over the nose and mouth at all times. This includes anyone dropping off or picking up children.

Staff and students with a documented medical contraindication to a face covering may be allowed to wear a face shield with a cloth drape below the chin and tucked into the shirt, as long as their condition permits.

Speech and language therapists and staff working with younger or hard-of-hearing students may also use a face shield with a cloth drape if a face covering interferes with their ability to work with students.

In limited situations where a face covering cannot be used for pedagogical or developmental reasons (e.g., communicating or assisting young children or those with special needs), a face shield with a drape (per [CDPH guidelines](#)) can be used instead of a face covering while in the classroom as long as the wearer maintains physical distance from others. Staff must return to wearing a face covering outside of the classroom.

Shanél Valley Academy must exclude from campus any adult or student who refuses to wear a face covering, unless the student or adult is medically exempt. **A note from a medical provider indicating the student has a medical or behavioral contraindication to face coverings must be provided prior to the face covering exemption being implemented.** The SVA will engage in the interactive process with any employee who has medical limitations restricting their ability to wear a mask.

Face-covering may be removed while outdoors.

Face coverings will not be required while students and staff are engaged in eating or drinking. Physical distancing guidelines will be followed during these times, as much as possible. Staff are not required to wear a mask when working alone in a room.

Training will be provided for students and staff in the proper use, removal, and washing of face coverings and etiquette of all face coverings (includes flyers, posters, accessible videos, and in-person training). The CDPH Guidance for the Use of Face Coverings will be provided to staff and families of students.

SVA will provide a supply of face coverings for students or staff who inadvertently fail to bring a face covering to school. Staff will also be provided with disposable 3-ply surgical masks, masks and face shields upon request.

SVA will provide adequate supplies including soap, hand sanitizer with at least 60 percent alcohol (children under 9 years old should use hand sanitizer under adult supervision), paper towels, tissues, disinfectant wipes, gloves, face coverings or shields.

SVA will continue to monitor and evaluate the need for PPE as required by CCR Title I, section 3380, and CCR Title 8, section 5144. SVA will provide such PPE as needed.

## **2 . Physical Distancing- (Cal/OSHA)**

Recent evidence indicates that in-person instruction can occur safely without minimum physical distancing requirements when other mitigation strategies (e.g., masking) are implemented. This is consistent with [CDC K-12 School Guidance](#) and CDPH guidance.

### **2a. Modified Classroom Layouts**

Activities where there is increased likelihood for transmission from contaminated exhaled aerosols, such as band and choir practice and performances are permitted outdoors only, provided that precautions such as physical distance and use of face coverings are implemented to the maximum extent. Playing of wind instruments is strongly discouraged. Physical distancing beyond 6 feet is strongly recommended.

### **2b. Food Services**

- a. SVA will maximize physical distance as much as possible while eating (especially indoors). SVA will use additional spaces outside of the cafeteria for mealtime seating such as classrooms or the gymnasium to help facilitate distancing. Arrangements for eating outdoors will be made as feasible.
- b. Frequently touched surfaces will be cleaned daily. Surfaces that come in contact with food should be washed, rinsed, and sanitized before and after meals.
- c. Given very low risk of transmission from surfaces and shared objects, there is no need to limit food service approaches to single use items and packaged meals.

## **3. Ventilation and Outdoor Spaces (Cal/OSHA)**

Outdoor activities, including snacks/meals, active exercise, and instruction, will be encouraged. Students should come prepared for increased outdoor activities. They should wear layers of clothing or bring additional clothing.

Ventilation systems are continually monitored for proper operation. All Heating, Ventilation & Air Conditioning (HVAC) Merv 11 or higher filters are replaced on a scheduled replacement cycle. Replacement cycles will be adjusted accordingly based on guidance or need. In addition to HVAC, when practicable classroom and office ventilation are to have windows and doors open to allow air flow to provide as much fresh air as possible. All classrooms and work areas serving more than one individual will be equipped with low noise HEPA air filters with a large enough capacity and flow rate for the square footage of the room.

If the amount of outside air needs to be minimized due to other hazards, such as heat and wildfire smoke, the Principal or designee may close school to in person learning and move to independent study.

#### **4. Handwashing, Hygiene, and Etiquette (Cal/OSHA)**

SVA will develop routines and schedules for staff and students in all grades to wash or sanitize their hands at staggered intervals, especially before and after eating, upon entering/re-entering a classroom, and before and after touching shared equipment such as a computer keyboard.

Videos, flyers, and onsite demonstrations will be used to teach and reinforce [handwashing](#) with soap and water for at least 20 seconds.

If soap and water are not readily available, hand sanitizer that contains at least 60% alcohol will be available in classrooms and offices. Children under 9 years old should use hand sanitizer under adult supervision. SVA has purchased and received an adequate supply of hand sanitizer, with 60% alcohol content, for all classrooms and offices.

Staff and students will be encouraged to cover coughs and sneezes with a tissue. Used tissues should be thrown in the trash and hands washed immediately with soap and water for at least 20 seconds. If soap and water are not available, hand sanitizer should be used.

#### **Personal Protective Equipment (PPE)**

We evaluate the need for PPE (such as gloves, goggles, and face shields). Upon request, we provide respirators for voluntary use to all employees who are not fully vaccinated and who are working indoors or in vehicles with more than one person. The employee will be trained to correctly use the respirator.

#### **5. Cleaning and Disinfection (Cal/OSHA)**

Custodial staff have been thoroughly trained in the proper cleaning of frequently touched surfaces (e.g., door handles, desks, sink handles, drinking fountains, etc.) within the school.

Schedules will be set up to provide for enhanced daily cleaning focusing on sanitizing touchpoints, ensuring that adequate time is allowed for proper cleaning. Schedules will be shared with all stakeholders. Adequate cleaning supplies will continue to be provided and stored away from children.

##### **5a. Water Systems**

Filter systems have been installed in each classroom which has a sink. Students will be provided with their own water bottles/cups to minimize the use and touching of water fountains. It is recommended that one adult in each classroom fill water bottles for children to reduce the number of people touching the faucet. The adult should wash their hands after filling multiple bottles.

##### **5b. Cleaning and Disinfection After a Positive Case**

If a positive case has been identified, the space where the case spent a large proportion of their time will be disinfected by trained custodial staff. Staff engaged in cleaning and disinfecting will be equipped with proper PPE for COVID-19 disinfection in addition to PPE as required by

product instructions. This procedure is detailed in the [SVA COVID-19 Cleaning Guidelines](#) (see Appendix A).

## **6. Checking for Signs, Symptoms and Exposures (Cal/OSHA)**

### **6a. Staying Home When Appropriate**

Families and employees will do COVID-19 self-checks before coming to school each day. Students and staff will be educated on when they should stay home and when they can return to work or school.

Employees and students who are sick should stay home and get tested for COVID-19.

Employees and students with symptoms of COVID-19 infection should not return for in-person instruction until they have met CDPH criteria to return to school for those with symptoms:

- At least 24 hours have passed since resolution of fever without the use of fever-reducing medications; and
- Other symptoms have improved; and
- They have a negative test for SARS-CoV-2, OR a healthcare provider has provided documentation that the symptoms are typical of their underlying chronic condition (e.g., allergies or asthma) OR a healthcare provider has confirmed an alternative named diagnosis (e.g., Streptococcal pharyngitis, Coxsackie virus), OR at least 10 days have passed since symptom onset.
- Students and staff will continue to notify the SVA and/or school site when they need to stay home.
  - For staff members, please contact the Principal if you need to stay home due to a COVID-19 exposure, are experiencing COVID-19 symptoms, or have been diagnosed with COVID-19.

### **6b. Symptom Assessment**

Parents or caregivers are strongly encouraged to monitor their children for signs of infectious illness every day and to keep students home when sick. Parents will be required to keep sick students or unvaccinated students who have had close contact with a person with COVID-19 at home. The same will hold for staff members.

Students, staff, and parents are required to follow a COVID-19 self-checklist protocol, including temperature checks. The self-check will be given as a link and will also be posted at SVA. For students who are unable to perform their own self-assessment, the parents will be required to assist with the assessment before the student arrives at the campus. Parents will receive the [SVA Health and Safety Guidebook](#) with the list of self-checklist questions (see Appendix C).

Anyone who shows symptoms of COVID-19 will be denied entry to SVA facilities. For students and staff who are already on-site, see the section on *Isolation (6c)*.

### **6c. Isolation (Symptoms at School)**

Staff and students should self-monitor throughout the day for symptoms of illness. SVA Staff COVID-19 will be provided training to recognize suspected signs and symptoms of COVID-19..

Persons exhibiting a fever of 100.4 degrees or higher, or who have a cough or any other COVID-19 symptoms, will be isolated on the campus in a secured isolation area. Students exhibiting symptoms will be required to wear a face covering and be required to wait in an isolation area until they can be transported home or to a healthcare facility. SVA office health staff should use CDC's "Standard and Transmission-Based Precautions" when caring for sick people. Any workspace and isolation areas occupied by students who have been sent home will be disinfected immediately.

Sick students or staff staying home or sent home with symptoms consistent with COVID-19 will be advised to contact their primary care provider for evaluation and possible testing.

See [SVA Health Protocols](#) (see **Appendix B**) for how to respond to different symptoms and exposure scenarios, and when students or staff can return to school or work.

#### **6d. Returning to School for Symptoms at Home or In School**

See SVA Health Protocols (see **Appendix B**) for how to respond to different symptoms and exposure scenarios, and when students or staff can return to school or work.

#### **6e. Quarantine - Vaccinated Close Contacts**

If asymptomatic, those who are fully vaccinated can refrain from quarantine and testing following a known exposure.

#### **6f. Quarantine - Unvaccinated Close Contacts Students When Both Parties Were Wearing a Mask**

Quarantine recommendations for unvaccinated students for exposures when both parties were wearing a mask, as required in K-12 indoor settings.

When both parties were wearing a mask in the indoor classroom setting, unvaccinated students who are close contacts (more than 15 minutes over a 24-hour period within 0-6 feet indoors) may undergo a modified 10-day quarantine as follows. They may continue to attend school for in-person instruction if they:

- i. Are asymptomatic;
- ii. Continue to appropriately mask, as required;
- iii. Undergo at least twice weekly testing during the 10-day quarantine; and
- iv. Continue to quarantine for all extracurricular activities at school, including sports and activities within the community setting.

#### **6g. Quarantine - Unvaccinated Close Contacts When Not Wearing a Mask**

Quarantine recommendations for: unvaccinated [close contacts](#) who were not wearing masks or for whom the infected individual was not wearing a mask during the indoor exposure; or unvaccinated students as described in 6f above.

a. For these contacts, those who remain asymptomatic, meaning they have NOT had any symptoms, may discontinue self-quarantine under the following conditions:

- i. Quarantine can end after Day 10 from the date of last exposure without testing;  
OR

- ii. Quarantine can end after Day 7 if a diagnostic specimen is collected after Day 5 from the date of last exposure and tests negative.
- b. To discontinue quarantine before 14 days following last known exposure, asymptomatic close contacts must:
  - i. Continue daily self-monitoring for symptoms through Day 14 from last known exposure; AND
  - ii. Follow all recommended non-pharmaceutical interventions (e.g., wearing a mask when around others, hand washing, avoiding crowds) through Day 14 from last known exposure.
- c. If any symptoms develop during this 14-day period, the exposed person must immediately isolate, get tested and contact their healthcare provider with any questions regarding their care.

## **6h. Isolation - Vaccinated and Unvaccinated**

- a. For both vaccinated and unvaccinated persons, follow the CDPH [Isolation Guidance](#) for those diagnosed with COVID-19.

For persons with COVID-19 who have symptoms and were instructed to care for themselves at home may discontinue [self-isolation](#) under the following conditions:

- At least 10 days have passed since symptom onset; AND
- At least 24 hours have passed since resolution of fever without the use of fever-reducing medications; AND
- Other symptoms have improved

For persons with COVID-19 who are asymptomatic, meaning that they have NOT had any symptoms, CDPH recommends that these individuals be instructed to care for themselves at home. They may discontinue isolation under the following conditions:

- At least 10 days have passed since the date of the first positive COVID-19 diagnostic (federally approved Emergency Use Authorized molecular assay) test. If they develop symptoms, then the strategies for discontinuing isolation for symptomatic persons (see above) should be used.

## **6i. Visitors to Campus**

Shanél Valley Academy will not limit access for direct service providers, but can ensure compliance with school visitor policies.

Shanél Valley Academy will continue to emphasize the importance of staying home when sick. Anyone, including visitors, who have symptoms of infectious illness, such as flu or COVID-19, should stay home and seek testing and care.

Best practices learned from other schools include the inclusion of virtual meetings for IEPs, parent/teacher conferences, 504 meetings, committee meetings and SSTs. Virtual meetings are encouraged if they support student success. SVA will ensure that technology is available for students/parents to participate in virtual meetings.



## **7. Staff to Staff Interactions (Cal/OSHA)**

Staff may work together indoors and outdoors, including in staff meetings, professional development, offices etc.

- Staff members who are not vaccinated must wear masks indoors at all times, whether students are present or not.
- Staff, if vaccinated, may work together unmasked including in staff meetings, professional development etc., as long as students are not present.

If staff are eating or drinking in a common area, i.e. staff room, when unmasked, they must be at least six feet apart from other employees and outside air supply to the indoor area is maximized to the extent feasible. (Cal/OSHA)

Any employee not wearing a required face covering or allowed non-restrictive alternative, will be at least six feet apart from all other persons unless the unmasked employee is either fully vaccinated or tested at least weekly for COVID-19. (Cal/OSHA)

## **8. Train All Staff and Educate Families (Cal/OSHA)**

SVA will train staff and provide educational materials to families on COVID-19 safety actions.

### **8a. Training for Staff**

All staff received COVID-19 safety training at the beginning of the 21-22 school year. Staff will receive follow-up training in:

- Proper use, removal, and washing of face coverings; and conditions where face coverings must be worn at the workplace. The types of face coverings and the fact that face coverings are not respiratory protective equipment.
- Unvaccinated staff's option to request, without fear of retaliation, a respirators for voluntary use and trained in how to use them properly.
- All staff can request face coverings and wear them at work regardless of vaccination status without fear of retaliation.
- Physical distancing guidelines and their importance, especially if unvaccinated
- Symptoms screening practices.
- COVID-19 specific symptom identification.
- How COVID-19 is spread.
- Enhanced sanitation practices.
- The importance of staff and students not coming to work if they have symptoms, or if they or someone they live with or they have had close contact with has been diagnosed with COVID- 19. For staff, COVID-19 specific symptom identification and when to seek medical attention.
- The employer's plan and procedures to follow when staff or students become sick at school.
- The employer's plan and procedures to protect staff from COVID19 illness/hazards; and how to participate in the identification and evaluation of COVID -19 hazards.



Information on how to access COVID-19 testing and vaccination, and why vaccination is effective at preventing COVID-19.

- Information regarding COVID-19-related benefits to which the employee may be entitled to under applicable federal, state and local laws.
- The procedures and protocols that will be used for in person learning that are site specific.

### **8b. Education for Families**

All parents and guardians will receive the [SVA Health and Safety Handbook](#) (see Appendix C and D) outlining important safety guidelines including:

- Proper use, removal, and washing of face coverings.
- Symptoms screening practices.
- COVID-19 specific symptom identification.
- How COVID-19 is spread.
- Enhanced sanitation practices.
- The importance of staff and students not coming to work/school if they have symptoms, or if they or someone they live with or they have had close contact with has been diagnosed with COVID- 19.

### **8c. Signs and Messages**

Signs that promote protective measures will be posted in visible locations throughout the SVA. These include, but are not limited to, self-assessment of possible COVID-19 symptoms/exposure, when to stay home, proper use of PPE, access to training and where to obtain more information, and direction for hallways and common areas. Information will be provided in English and Spanish.

## **9. Maintain Healthy Operations (Cal/OSHA)**

### **9a. Designated Staff**

COVID safety concerns should be directed to the Principal who will ensure that all possible exposures to COVID-19 are documented and tracked in order to notify local health officials, staff and families in a prompt and responsible manner.

Employees should report COVID-19 related concerns to the Principal without fear of reprisal. Responsibility and authority for implementing this plan: Eric Crawford, Principal (Cal/OSHA)

In the event that students or staff have been exposed to an individual who has tested positive for COVID-19 those who have had contact with the individual will be contacted as soon as is practicable. Written notification of employees will be in accordance with Labor Code 6409.6 .

### **9b. Protections for Staff and Children at Higher Risk for Severe Illness from COVID-19**

Independent study will be offered through SVA's independent study offerings for students who are self-quarantining because of exposure to COVID-19.

Students in this category will contact their principal and may be directed to the students teacher at SVA to receive their educational program.

Staff members requesting accommodations related to COVID-19 shall notify the Principal.

## 10. Confirmed COVID-19 Case (Cal/OSHA)

Parents are asked to notify the SVA office if their student tests positive for COVID-19. Staff members that become aware of a student who has tested positive for COVID-19 are to contact the Principal immediately. The Principal will work with public health to conduct contact tracing to determine which students or staff may have had contact with the student who has tested positive. This includes but is not limited to, [close contact](#) within less than 6 feet, masked or unmasked, for 15 minutes cumulatively over 24 hours.

Staff members who test positive for COVID-19 are to contact the Principal immediately. The Principal will conduct contact tracing in accordance with Cal/OSHA and Public Health guidance. This includes determining who the employee had contact with during their infectious period, and worksites where the employee was present.

All reported cases of students or staff who test positive for COVID-19 will be reported to Public Health in accordance with guidelines from CDPH and Mendocino County Public Health. If it is determined that there was potential exposure of COVID-19 on a school property, the circumstances of the exposure will be reviewed and corrective action will be taken.

SVA will report immediately to Cal/OSHA any COVID-19-related serious illness or death related to COVID-19. The steps taken to implement the COVID Safety Plan will be maintained and the plan is available on the SVA website and at the school. Records of employees who test positive for COVID-19 will be maintained by the Principal and Office Manager and will include the following employee information.

- Name;
- Occupation;
- Location where the employee worked;
- Date investigation was initiated;
- Whether a COVID-19 test was offered;
- Name of staff involved in the investigation;
- Date and time employee who tested positive was last in the workplace;
- Date of positive or negative test results/diagnosis;
- Date the case first had one or more COVID symptoms;
- Information received regarding COVID-19 test results and onset of symptoms.

**See Appendix B - SVA Health Protocols below for additional actions needed and when students or staff can return.**

## 11. Measures For When a Cluster or Outbreak Is Being Investigated At School

When SVA or Mendocino County Public Health is aware that an outbreak may be underway, the Public Health should investigate, in collaboration with the Principal, to determine whether these cases had a common exposure at school (e.g., a common class or staff member, bus ride, or other common exposures outside of school).

## **12. School and SVA Closure Determinations (When school closure is referenced below, we mean movement from in person learning to independent study)**

SVA will consult with the Mendocino County Public Health Officer in determining if a school closure is necessary.

## **13. K-6 School Testing (CAL/OSHA)**

### **COVID-19 Testing Plan**

SVA will provide surveillance, symptomatic testing, and response testing to students and staff at no cost to the individual. COVID testing is not mandatory but is highly encouraged.

#### **13a. Surveillance Testing of Students and Staff**

- Employees and students will be informed on how they obtain testing through SVA communications.
- Testing will be at no cost to the individual.
- All-employees who are not on the SVA benefit plan can test through County Public Health provided testing, or with their own medical provider. If these employees wish to take the test during their working hours, they should arrange an appropriate time with the Office Manager.
- In the event that SVA is required to provide testing because of a workplace exposure or outbreak, SVA will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test. Vaccinated individuals are not required to undergo testing.
- To the extent that it is practicable SVA will follow the testing plan that is described in the CDPH Guidelines Published on July 12, 2021 or updated CDPH guidelines as they CR: *daily case rate positivity per 100,000 population; for Mendocino County, the number of positive cases each day TP: test positivity, or percentage of tests that are positive*
- SVA will test twice per week in order to be able to test students who are asymptomatic close contacts.
- The Office Manager will develop and maintain the list of staff and students to be tested by site, and indicate when staff and students are scheduled to be tested. All testing is voluntary and highly encouraged.

#### **13b. Symptomatic Testing**

Individuals with COVID-19 symptoms should stay home or be isolated at school as soon as the symptoms have been identified. If the individual is at home, he/she should contact the Office Manager, and a test will be provided to the individual. If the individual is at the school, a test will be administered before the individual goes home if the individual consents to the test. If the test is negative, the individual may return to school 24 hours after fever has subsided and symptoms are improving, with permission from the the Principal. If the test is positive, the individual may not return to school until all SVA protocols have been satisfied and clearance has been given from the Principal.

#### **13c. Response Testing**

When a positive case is identified, the Office Manager will work with the Principal to identify and notify the at-risk individuals and coordinate the testing of all consenting individuals. This

will include all close contacts. Contact is defined as being within 6 feet of the infected individual for a cumulative total of 15 minutes within any 24-hour period within the window beginning two days before until 10 days after the infected individual first experienced symptoms or had a positive test result if asymptomatic. Tests will be given to all who consent to testing by completing a consent form.

Staff and students who meet the definition of having contact with the infected individual will not return to school until all SVA protocols have been satisfied and clearance has been given from the Office Manager.

#### **14. Vaccination Opportunities**

SVA will work closely with the Mendocino County Public Health Department to plan and carry out an on-campus vaccination clinic for families of the school and surrounding neighborhoods.

#### **15. Coordination with State and Local Health Officials**

Representatives from SVA regularly attend zoom conferences with local health officials to ensure that SVA's practices are practices in accordance with up to date State and local health department guidelines.

SVA also calls the Mendocino County Department of Health to clarify procedures when questions arise.

#### **16. Continuity of Services**

Educating and protecting students and their families is of utmost importance to SVA. To those ends, SVA will continue to assess students' health daily by measuring students' temperatures, and conducting testing as needed. Additionally, our outdoor spaces will be utilized to the greatest extent possible to provide students and faculty with the safest educational environment possible.

Students have been provided with their own chromebooks. Individualized chromebooks will reduce the possibility of infection from sharing of keyboards. The chromebooks may also be used to continue instruction via distance learning in the event of a school closure.

In the event that our school site may be ordered to close due to infection rates, SVA will coordinate food distribution to families in order to continue to provide proper nutrition to the youth in our community.

SVA will also coordinate local social-emotional and mental health services to ensure a continuation of services for our students.

## Appendix A- Cleaning Guidelines

Find the SVA Cleaning Guidelines [here](#)

## Appendix B- Health Protocols

Find Health protocols [here](#)

## Appendix C- Health and Safety Guidebook

Find the SVA Health & Safety Guidebook [here](#)

## Appendix D - Communication Plan

Providing frequent, transparent, two-way communication is always a priority in SVA, but during the COVID-19 pandemic, it is especially important. Ensuring our staff, students, parents, and community are informed is key to working through this uncertain time.

Communication Methods	
Parent Square:	Flags important messages on the portal to the parents email and mobile app.
SVA Information Hotline	Available in English and Spanish at <b>707-744-1485</b> for families needing support and to answer questions.
<a href="#">Facebook</a>	Used to disseminate key messages. Social media has the benefit of two-way communication with families. Questions have been asked and answered in the comment sections of posts and through messaging.
Mendocino County and Northern California Media Outlets	SVA news releases are sent to these outlets. Ukiah Daily Journal, Al Punto Spanish Newspaper, Dos Mundos Spanish Newspaper, The Mendocino Voice,, Willits News,, Mendocino Voice, KWINE, Mendo News Facebook Group, and radio bilingüe.
Weekly Parent, Staff, and Community Communication	Regular communications are sent out to all parents, staff, through phone call, email, text message, website update, Facebook post and press release.

In light of the everchanging health and safety landscape under COVID-19, this type of communication is essential for inclusive and transparent planning. SVA will continue to seek input and feedback from stakeholders through various methods, including:

<ul style="list-style-type: none"><li>• Board of Directors</li><li>• Working Group Meetings</li><li>• Parent Feedback/Meetings (ELAC)</li></ul>	<ul style="list-style-type: none"><li>• School Site Council</li><li>• Faculty</li><li>• Community and Business Partners</li></ul>
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## V. Reference Documents

- [California Department of Public Health School Guidance \(7-12-21\)](#)
- [California Department of Public Health Guidance for the Use of Face Coverings \(7-28-21\)](#)
- [Centers for Disease Control Guidance for COVID-19 Prevention in K-12 Schools \(7-9-21\)](#)
- [CA Safe Schools for All Hub](#)
- [Mendocino County Public Health Order Page](#)

### **Field Trip Request procedure**

- Teacher identifies desired destination
- Identify funding for the trip
- Check Testing/Instructional calendar to find an appropriate date for trip
- Complete the "[Request for Field Trip](#)" form
- Coordinate student transportation. Volunteer drivers need:
  - Copy of the [Transportation Policy](#)
  - Current DMV printout
  - Proof of \$100,000 insurance coverage
- Request a substitute, if needed.
- Arrange lunches with Office Manager (2 weeks in advance)
- Write and distribute detailed informational letter for parent(s)/guardians
- Distribute [School Field Trip Permission](#) form to parents. [Spanish version](#)
- Distribute [Voluntary Activity Transportation Agreement](#) to parents
- Develop sub lesson plans, if needed

Notes:

## PERMISSION FOR FIELD TRIP AND AUTHORIZATION FOR MEDICAL CARE

\_\_\_\_\_ (Student Name: please print) (Grade)

has my permission to participate in the following field trip: \_\_\_\_\_

to be held at \_\_\_\_\_ on \_\_\_\_\_.

Departure time: \_\_\_\_\_ A.M. / P.M. Return time: \_\_\_\_\_ A.M. / P.M.

Supervising Teacher (please print): \_\_\_\_\_

General Activity(s) to be included:

(1) \_\_\_\_\_

(2) \_\_\_\_\_

(3) \_\_\_\_\_

Method of Transportation: \_\_\_\_\_ Student is **Walking** \_\_\_\_\_ Student **will ride on Bus** \_\_\_\_\_

Student will ride in **Private Vehicle** \_\_\_\_\_ Other: \_\_\_\_\_

**PARENTS, PLEASE NOTE:** Section 35330 of the California Education Code states in part: "All persons making the field trip shall be deemed to have waived all claims against the district, charter school, or the State of California for injury, accident, illness, or death occurring during or by reason of the field trip or excursion." Failure of student to comply with rules may result in student being sent home at parent/guardian's expense. Field trips are voluntary and a privilege; **student may remain in school at parent/ guardian's request.**

**ASSUMPTION OF RISK:** By signature hereon, parent/guardian waives liability against the school and acknowledges that the trip and its activity(s) may expose the student to potential harm including injury or death.

X \_\_\_\_\_  
Authorized Signature of Parent or Guardian

- Check here if child **may not** participate in Activity number: (1)

(2) (3) [Circle if applicable]  
Student Name: \_\_\_\_\_

Home Address: \_\_\_\_\_

Parent/Guardian Home Phone No.: \_\_\_\_\_

Parent/Guardian Work Phone No.: \_\_\_\_\_

Emergency Contact Phone No.: \_\_\_\_\_

X \_\_\_\_\_  
Authorized Signature of Parent or Guardian

Parent or Guardian's Name (please print) Date

### **AUTHORIZATION FOR MEDICAL CARE**

If it becomes necessary for my child to have medical care while participating in this trip, I hereby give school personnel permission to use their judgment in obtaining medical care for the child, and I give permission to the physician selected by school personnel to render medical care deemed necessary and appropriate by the physician. I understand that the school carries student accidental injury insurance in an amount limited to \$50,000 (applies excess of family health insurance if applicable.)

PLEASE CHECK HERE IF INSTRUCTIONS FOR SPECIAL MEDICAL TREATMENT AND/OR OVER-THE-COUNTER MEDICATION FOR THE STUDENT ARE ON FILE IN THE SCHOOL.



## PERMISO PARA SALIDA DE CAMPO Y AUTORIZACIÓN PARA ATENCIÓN MÉDICA

(Nombre del estudiante) \_\_\_\_\_ (Grado) \_\_\_\_\_

tiene mi permiso para participar en la siguiente excursión: \_\_\_\_\_

a celebrarse en \_\_\_\_\_ el \_\_\_\_\_.

salida: \_\_\_\_\_ AM / PM Hora de regreso: \_\_\_\_\_ AM / PM

Maestro supervisor (letra de imprenta): \_\_\_\_\_

Actividad(es) general(es) a incluir:

(1) \_\_\_\_\_

(2) \_\_\_\_\_

(3) \_\_\_\_\_

Método de transporte: \_\_\_\_\_ estudiante es **Caminando** \_\_\_\_\_ El estudiante **viajará en autobús** \_\_\_\_\_ El

estudiante viajará en un **vehículo privado** \_\_\_\_\_ Otro: \_\_\_\_\_

**PADRES, POR FAVOR TENGA EN CUENTA:** La sección 35330 del Código de Educación de California establece en parte: "Se considerará que todas las personas que realicen la excursión han renunciado a todos los reclamos contra el distrito, la escuela chárter o el Estado de California por lesiones, accidentes, enfermedades o muerte que ocurran durante o por motivo de la salida o excursión." El incumplimiento de las reglas por parte del estudiante puede resultar en que el estudiante sea enviado a casa a expensas de los padres/tutores. Las excursiones son voluntarias y un privilegio; **el estudiante puede permanecer en la escuela a petición de los padres/tutores.**

**ASUNCIÓN DE RIESGO:** Al firmar aquí, el padre/tutor renuncia a la responsabilidad contra la escuela y reconoce que el viaje y sus actividades pueden exponer al estudiante a daños potenciales, incluidas lesiones o la muerte.

X \_\_\_\_\_  
Firma autorizada del padre o tutor

- Marque aquí si el niño **no puede** participar en Número de actividad: (1) (2) (3) [Marque con un círculo si corresponde]

### **AUTORIZACIÓN PARA ATENCIÓN MÉDICA**

Si es necesario que mi hijo reciba atención médica mientras participa en este viaje, por la presente doy permiso al personal de la escuela para usar su juicio en la obtención de atención médica para el niño, y doy permiso al médico seleccionado por el personal de la escuela para brindar la atención médica que el médico considere necesaria y apropiada. Entiendo que la escuela tiene un seguro de lesiones accidentales para estudiantes por un monto limitado a \$50,000 (se aplica el exceso del seguro de salud familiar, si corresponde).

Casa Dirección: \_\_\_\_\_

teléfono de casa : \_\_\_\_\_

del teléfono de trabajo del padre: \_\_\_\_\_ N.º

de teléfono de contacto de emergencia: \_\_\_\_\_

X \_\_\_\_\_

Firma autorizada del padre o tutor

\_\_\_\_\_  
Nombre del padre o tutor (letra de imprenta)

Fecha

Nombre del  
estudiante: \_\_\_\_\_

POR FAVOR MARQUE AQUÍ SI LAS INSTRUCCIONES PARA EL TRATAMIENTO MÉDICO ESPECIAL Y/O MEDICAMENTOS DE VENTA LIBRE PARA EL ESTUDIANTE ESTÁN EN LOS ARCHIVOS DE LA ESCUELA.

**OVERNIGHT OR EXPERIENTIAL FIELD TRIP OR EXCURSION PERMISSION FORM**  
**ACKNOWLEDGEMENT AND ASSUMPTION OF RISK AND WAIVER OF CLAIMS**

**Please read this document carefully before signing. It contains important information and advises of certain risks. Participant and family are asked to acknowledge and assume risks and waive claims they might have in the event of injury or other loss. This document must be signed by the Participant (student) and by at least one parent or legally appointed Guardian. If the Participant (student) is over the age of 18, s/he can sign on behalf of him/her self.**

Education Code Section 35330 authorizes the governing board of any school CHARTER SCHOOL to conduct field trips or excursions for students in connection with course instruction or school related social, educational, cultural, athletic or school band activities to and from places in the state, out of state, or a foreign country. Field trips or excursions, which may include overnight travel, may be connected with such courses and instruction or such school activities that further the student's education.

Name of Field/Excursion Trip: \_\_\_\_\_

Location(s) of Field/Excursion Trip: \_\_\_\_\_

Departure Date, Time and Location: \_\_\_\_\_

Return Date, Time and Location: \_\_\_\_\_

List Trip Activities: (i.e. hiking, visiting museums, etc.) \_\_\_\_\_

Names of supervising teacher(s), program staff, chaperone(s): \_\_\_\_\_  
\_\_\_\_\_

Mode(s) of Transportation (List in detail transportation mode and description for each segment of the educational trip):

\_\_\_\_\_  
\_\_\_\_\_

**Acknowledgements and Agreements of Participant and Parent**

I, Participant and Parent/Legal Guardian (hereinafter "parent") of minor Participant, for myself and on behalf of a minor Participant for whom I sign acknowledge and agree as follows:

**Participation is Voluntary.** I acknowledge that this field trip is voluntary and attendance by the Participant is not required and that an alternative educational activity will be provided if the parent/Legal Guardian does not give permission for him/her to participate.

**Waiver of Claims Against CHARTER SCHOOL.** I understand that California Education Code Section 35330 (d) provides that all persons participating in a field trip or excursion shall be deemed to have waived all claims against the CHARTER SCHOOL, its authorizing school district, or the State of California for injury, illness or death occurring during or by reason of a field trip or excursion.

**Release and Discharge.** I RELEASE AND DISCHARGE (agreeing to make no claim, and not to sue) the State of California, or CHARTER SCHOOL (its Board of Directors, officials, employees, agents, authorizer/school district) ["Released Parties] from all claims of injury or loss which I, or the minor Participant for whom I sign, may suffer, arising in whole or in part from the

Participant's enrollment or participation in the activity, including but not limited to any injury, accident, illness, or death, or any loss or damage to personal property occurring during or by reason of the participation in said activity.

**Acknowledgment of Risks.** I acknowledge and understand that the activities involved in this trip (as detailed in list of trip activities on page 1) may be dangerous and include risks, which are inherent and cannot be reasonably avoided without changing the nature of the activity. I acknowledge that participation in the activities can cause personal injury, including emotional trauma and even death.

**Assumption of Risks.** I acknowledge and expressly assume all risks and dangers associated with all of the field trip/excursion activities, whether described above, known or unknown, and inherent or otherwise. I take full responsibility for any injury or loss, including death, which Participant may suffer, arising in whole or in part from the enrollment and participation of the minor Participant for whom I sign, in the activities of the trip.

**For Wilderness Trips:** Trips in the wilderness will be without ready access to emergency rescue or medical aid. As on all wilderness trips, the terrain, the weather (including the possibility of unexpected storms), potential encounters with wildlife, and travel to and from the trailheads in motor vehicles all subject the participants to risk of accident, injury, and even death. While all trip activities will be supervised by qualified and experienced personnel, and while safety will be our primary concern, it is impossible to guarantee that accidents will not happen.

**Participant Conduct and Capability to Participate:** It is understood that the Participant will follow direction from the transportation provider(s), teacher(s), chaperone(s) and, if applicable, adult sponsors, at all times. I acknowledge that the Participant is to abide by all rules and regulations governing conduct during the trip **[be sure to incorporate behavior policy with permission/waiver form]**. I certify that the Participant is fully capable of participating in these activities, without causing harm to him/herself or others.

**Dismissal of Participant.** I acknowledge that the CHARTER SCHOOL reserves the right to dismiss any participant from a trip or program that staff believes, in their discretion, presents a safety concern or medical risk, is disruptive, and/or otherwise conducts him/herself in a manner detrimental to the CHARTER SCHOOL. Use of illegal drugs, tobacco products or alcohol, or disregarding instructions, rules or regulations are examples of conduct that the CHARTER SCHOOL considers detrimental to its program, and that can lead to early dismissal. If Participant is dismissed or departs for any reason, Participant (and his/her parent/Legal Guardian) are responsible for all costs of early departure, whether for medical reasons, dismissal, personal emergencies or otherwise. These costs include, but are not limited to, medical evacuation and costs, travel, and compensation and expenses for staff accompanying Participant.

**Indemnification for Injury Caused by Participant.** Parent of minor Participant may be held liable and responsible for any injury or death to another person or injury to property of another caused by the minor Participant, as required by law. I hereby AGREE TO INDEMNIFY (meaning to defend, and to satisfy by payment or reimbursement, including costs and attorneys fees) AND HOLD HARMLESS the CHARTER SCHOOL (its officers, employees, authorizer, agents), with respect to any claims of injury, death or other loss or damage to person or property suffered by any person arising in whole or in part from the conduct of the minor Participant while enrolled or participating in the trip activity.

**Transportation.** Otherwise I acknowledge that each participant is required to go and return from an excursion/field trip by means of the transportation provided, arranged or agreed to by the CHARTER SCHOOL.

**Medical Treatment/Emergencies.** In the event that I, or other parent/Legal Guardian, cannot be reached in an emergency, I give school staff the authority to obtain immediate medical attention for Participant. I do hereby consent to whatever x-ray, examination, anesthetic, medical, surgical or dental diagnosis or treatment and hospital care are considered necessary in the best judgment of the attending physician, surgeon or dentist and performed by or under the supervision of the medical staff of the hospital or facility furnishing medical or dental services.

**PARENT/LEGAL GUARDIAN SECTION: MUST BE COMPLETED**

Parent/Legal Guardian Phone Contact During Time of Trip:

Name: \_\_\_\_\_

Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Home \_\_\_\_\_

Name: \_\_\_\_\_

Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Home \_\_\_\_\_

Other Emergency Contact: ("Other" emergency contact is not used to authorize medical treatment)

Name: \_\_\_\_\_

Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Home \_\_\_\_\_

Note: Health insurance may not apply in a foreign country. Each foreign trip should include travel accident insurance that is specific to the countries to be visited. This is typically available through the organizing travel agent. Customize this section accordingly.

Physician, Insurance, Medical' Information:

Physician: \_\_\_\_\_

Medical Insurance Carrier and Plan Number: \_\_\_\_\_

Insurer Phone #: \_\_\_\_\_

Student Medical Needs for Trip (Allergies/Medical Conditions/Physical Limitations/Medications):

\_\_\_\_\_

**IF PARTICIPANT IS A MINOR:**

I acknowledge that I have carefully read this document and understand the information therein. I agree to each of the terms and acknowledgments above, and agree to permit my child to participate in the trip described above.

\_\_\_\_\_  
Signature of Participant (Student under age 18)

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Parent/Legal Guardian (in individual capacity and on behalf of Participant)

Date: \_\_\_\_\_

\_\_\_\_\_  
Parent/Legal Guardian Name (Please Print)

**IF PARTICIPANT IS AN ADULT OVER 18:**

I acknowledge that I have carefully read this document and understand the information therein. I agree to each of the terms and acknowledgments above, and sign this document on behalf of myself, so that I may participate in the trip described above.

\_\_\_\_\_  
Signature of Participant (Student over age 18)

Date: \_\_\_\_\_

*Families: For information about travel to foreign destinations, please refer to the U.S. Department of State website:*

**<https://travel.state.gov/content/travel/en/traveladvisories/traveladvisories.html>**

## PERMISSION FOR FIELD TRIP AND AUTHORIZATION FOR MEDICAL CARE

\_\_\_\_\_  
(Student Name: please print)

\_\_\_\_\_  
(Grade)

has my permission to participate in the following field trip: \_\_\_\_\_

to be held at \_\_\_\_\_ on \_\_\_\_\_

Departure time: \_\_\_\_\_ A.M. / P.M. Return time: \_\_\_\_\_ A.M. / P.M.

Supervising Teacher (please print): \_\_\_\_\_

General  
Activity(s)  
to be  
included:

(1) \_\_\_\_\_

(2) \_\_\_\_\_

(3) \_\_\_\_\_

Method of Transportation: \_\_\_\_\_ Student is **Walking** \_\_\_\_\_ Student **will ride on Bus**  
\_\_\_\_\_ Student will ride in **Private Vehicle** \_\_\_\_\_ Other: \_\_\_\_\_

**PARENTS, PLEASE NOTE:** Section 35330 of the California Education Code states in part: "All persons making the field trip shall be deemed to have waived all claims against the district, charter school, or the State of California for injury, accident, illness, or death occurring during or by reason of the field trip or excursion." Failure of student to comply with rules may result in student being sent home at parent/guardian's expense. Field trips are voluntary and a privilege; **student may remain in school at parent/ guardian's request.**

**ASSUMPTION OF RISK:** By signature hereon, parent/guardian waives liability against the school and acknowledges that the trip and its activity(s) may expose the student to potential harm including injury or death.

X \_\_\_\_\_  
Authorized Signature of Parent or Guardian

☐ Check here if child **may not** participate in Activity number: (1) (2) (3) [Circle if applicable]

### **AUTHORIZATION FOR MEDICAL CARE**

If it becomes necessary for my child to have medical care while participating in this trip, I hereby give school personnel permission to use their judgment in obtaining medical care for the child, and I give permission to the physician selected by school personnel to render medical care deemed necessary and appropriate by the physician. I understand that the school carries student accidental injury insurance in an amount limited to \$50,000 (applies excess of family health insurance if applicable.)

Student Name: \_\_\_\_\_

Home Address: \_\_\_\_\_

Parent/Guardian Home Phone No.: \_\_\_\_\_

Parent/Guardian Work Phone No.: \_\_\_\_\_

Emergency Contact Phone No.: \_\_\_\_\_

X \_\_\_\_\_  
Authorized Signature of Parent or Guardian

\_\_\_\_\_  
Parent or Guardian's Name (please print)

\_\_\_\_\_  
Date

PLEASE CHECK  
MEDICATION FOR

☐ HERE IF INSTRUCTIONS FOR SPECIAL MEDICAL TREATMENT AND/OR OVER-THE-COUNTER  
THE STUDENT ARE ON FILE IN THE SCHOOL.

## **VOLUNTARY ACTIVITY TRANSPORTATION PARTICIPATION AGREEMENT**

STUDENT NAME \_\_\_\_\_

ACTIVITY (e.g. to-from school transportation): \_\_\_\_\_

DATE(s): Start Date \_\_\_\_\_ End Date \_\_\_\_\_

My Child will be utilizing the following method of transportation for the purpose stated above. This election MUST be designated at least 24 hours before the above activity commences.

1. School Provided Transportation \_\_\_\_\_
2. Public Transportation \_\_\_\_\_
3. Carpool Transportation (Parent Drivers) \_\_\_\_\_
4. Student's Parent / Legal Guardian \_\_\_\_\_
5. Pre- qualified School Volunteer \_\_\_\_\_  
*(ie: Motor Vehicle Record, Driver's License, Insurance information, and LiveScan on file)*
6. Parent / Legal Guardian \_\_\_\_\_
7. Student Provided Transportation (*NOT allowed to transport other students*) \_\_\_\_\_
8. Other (describe) \_\_\_\_\_

IT IS FULLY UNDERSTOOD THAT THE CHARTER SCHOOL IS NOT RESPONSIBLE, NOR DOES THE CHARTER SCHOOL ASSUME LIABILITY, FOR ANY RESULTING INJURIES OR LOSSES TO THE FULLEST EXTENT PROVIDED FOR BY LAW IF THE TRANSPORTATION IS OTHER THAN SCHOOL PROVIDED.



ALTHOUGH THE CHARTER SCHOOL MAY ASSIST IN COORDINATING TRANSPORTATION AND/OR RECOMMEND TRAVEL TIME, ROUTES, OR CARAVANNING, I FULLY UNDERSTAND THAT SUCH ARRANGEMENTS ARE NOT MANDATORY.

Student Printed Name: \_\_\_\_\_

Student Signature: \_\_\_\_\_ Date \_\_\_\_\_

Parent/Legal Guardian Printed Name: \_\_\_\_\_

Parent/Legal Guardian: \_\_\_\_\_ Date \_\_\_\_\_

*(If student is under 18 years of age)*



## Shanél Valley Academy



# TRANSPORTATION/ DRIVING POLICY TEMPLATE

## **TRANSPORTATION/ DRIVING POLICY TEMPLATE**

Student transportation is a necessary service and an integral part of the total educational program at CHARTER SCHOOL. The safe operation of our motor vehicles is one of the highest priorities at CHARTER SCHOOL. Though it is not the intent of CHARTER SCHOOL to “police” operators of vehicles driven on behalf of the school or to invade the privacy of employees or volunteers, it is necessary to establish a basis for determining safe operating standards for drivers. The following shall apply to all persons operating CHARTER SCHOOL vehicles or operating their own vehicles to transport students for any reason or for CHARTER SCHOOL business:

### **Vehicle Requirements:**

Acceptable private-passenger vehicles used for transporting students must meet the following requirements:

- The vehicle **must not** be designed, used, or maintained to carry more than 11 passengers (including the driver). For 11 passenger vehicles, a commercial driver’s license is required. *Please note: Any vehicle with the capacity of 12 or more used to transport students is classified by regulatory authorities as a “school bus” and cannot be used to transport students unless it has been modified to meet all federal and state safety regulations of a school bus.*
- The vehicle must be in safe working condition (e.g. working seatbelts, brakes, wipers, horn, and lights).
- As required by law, children who are under 8 years old OR who are not at least 4 feet 9 inches in height must be properly secured in a federally approved child passenger restraint system.

### **Employee Driver Requirements:**

Driver must be at least 24 years of age and have the following on file with the school:

- Driver application
- Live Scan background check
- TB Risk Assessment
- Signed Boundaries Policy
- Valid CA driving license
- Valid vehicle registration

### **Volunteer Driver Requirements:**

Driver must be at least 24 years of age and have the following on file with the school:

- Driver application
- Live Scan background check
- TB Risk Assessment
- Signed volunteer handbook and injury waiver
- Valid CA driving license
- Valid vehicle registration

### **Insurance Requirements:**

Driver must carry and provide evidence of the following auto insurance coverage and amounts:

- Automobile Liability - \$100,000 per person; \$300,000 per occurrence
- Property Damage - \$50,000 per occurrence

If the driver of a personal automobile for approved CHARTER SCHOOL purposes is involved in an accident, by law their liability insurance policy is used first (California Vehicle Code section 17150). CHARTER SCHOOL's liability policy would be used only after their policy limits have been exceeded. CHARTER SCHOOL does not cover, nor is it responsible for, comprehensive and collision coverage to personal vehicles. CHARTER SCHOOL's insurance does not cover damage to personal vehicles.

### **Driving Record Requirements:**

All drivers must obtain and provide a copy of their current Motor Vehicle Record (MVR) at least annually for review; it is available online on the DMV website for \$2.

### **Written Warning Status:**

Any employee or volunteer who has an MVR with the following violations may be subject to a *written warning status*:

- Two (2) or more moving violations;
- One (1) accident and (1) moving violation;
- Two (2) or more seat belt violations.

### **Probationary Status:**

Any employee or volunteer who has an MVR with the following violations may be placed on *probationary status*:

- Three (3) or more moving violations and/or accidents whether or not at-fault (e.g. 2 moving violations and 1 accident or combination thereof);
- One (1) at-fault accident.

### **Suspension Status/Not Permitted:**

Any employee or volunteer who has an MVR with the following violations *may not be permitted to transport students* or operate any vehicle on CHARTER SCHOOL business:

- Two (2) or more At-Fault accidents;
- Any Arrest or Conviction of a Felony within 10 years
- Any arrest or conviction, including but not limited to, driving under the influence of alcohol or any drug that impairs the driver's ability to safely operate a motor vehicle or distracted driving violations resulting in Bodily Injury or Property Damage;
- Suspension or Revocation of Driver's License;
- An accumulated three (3) or more points over a period of three (3) years as determined by the Department of Motor Vehicles.

Employees in driving positions may be placed in a non-driving position pending availability.

Seatbelts are an essential element of our driver safety policy/procedures. To emphasize seatbelt awareness, one (1) seatbelt violation while on CHARTER SCHOOL business will equate to one (1) moving violation.

**Guidelines:**

- Drivers must obey the rule of three (3): At least two (2) adults are required to transport a single student (unless responding to a medical emergency). At least two (2) students must be present if transported by a single adult.
- No non-approved stops other than to and from the activity should be made. During approved stops, students must be supervised.
- Drivers are required to obey all laws regarding electronic wireless communication, including but not limited to: telephone calls, writing, sending, or reading text messages, instant messages, and e-mail messages.
- No smoking while driving. Drivers suspected as under the influence of drugs or alcohol will not be permitted to drive.
- Drivers may not carry non-school personnel, non-students, or other “guests” as passengers.
- Every driver shall be familiar with and observe all State of California Vehicle Codes, and local traffic rules and ordinances, including traffic control signs, posted speed limits, parking restrictions, and other applicable rules and regulations governing vehicle operation. It is the responsibility of the employee to visually inspect the vehicle prior to its use to ensure that the vehicle is in a safe and clean operating condition (e.g. material/equipment that obstructs the driver’s vision and/or may cause injury in the event of an accident).
- Drivers who are driving their personal automobile for approved school purposes will be responsible for any costs associated with moving violations and parking violations incurred during such driving.
- Parents are required to sign a permission slip/waiver that explains how transportation will be provided for each trip before their child may drive in a private passenger vehicle.

I HAVE READ AND UNDERSTAND THE STUDENT TRANSPORTATION/DRIVING POLICY & AGREE TO ITS TERMS.

Sign	_____	Date	_____
	Employee or Volunteer		
Complete	_____	State	_____
	Driver’s License #		
Sign	_____	Date	_____
	Supervisor		

## Written Warning

The safe operation of Motor Vehicles is imperative to the safety of our employees, volunteers and students as well as the public.

The management of CHARTER SCHOOL has reviewed your Motor Vehicle Record and provided you with a copy.

If you disagree with the information provided, you have been given the opportunity to go to the DMV within 30 days of notification, correct the information and give us an updated/corrected copy of your Motor Vehicle Record.

The information contained in your Motor Vehicle Record is of concern to CHARTER SCHOOL with respect to your ability to drive safely.

By signing this form, you are aware that you have been placed on a written warning status until the next review of your Motor Vehicle Record. Should the next review uncover further violations/accidents, your status may change to probationary.

I HAVE READ AND UNDERSTAND THE STUDENT TRANSPORTATION/ DRIVING POLICY & AGREE TO ITS TERMS.

Sign	_____	Date	_____
	Employee or Volunteer		
Complete	_____	State	_____
	Driver's License #		
Sign	_____	Date	_____
	Supervisor		

## **Probation Notice**

The safe operation of Motor Vehicles is imperative to the safety of our employees, volunteers and students as well as the public.

The management of CHARTER SCHOOL has reviewed your Motor Vehicle Record and provided you with a copy.

If you disagree with the information provided, you have been given the opportunity to go to the DMV within 30 days of notification, correct the information and give us an updated/corrected copy of your Motor Vehicle Record.

The information contained in your Motor Vehicle Record is of concern to CHARTER SCHOOL with respect to your ability to drive safely.

Any employee or volunteer who has accumulated moving violations, accidents or a combination thereof, which exceed the standards aforementioned in this policy, is placed on probationary status and will be subject to having their Motor Vehicle Record reviewed as often as Management feels necessary. Probationary status will remain in effect for a minimum period of twelve (12) months from the date noted below. At that time management will review driving status with the employee or volunteer for consideration to be placed back into written warning status.

If notification of a moving violation and/or at-fault accident occurs while on probationary status, an employee may be placed in a non-driving position or be subject to termination at management's discretion. Please note, there are very limited non-driving positions available in at CHARTER SCHOOL and if an employee is excluded from driving activities due to their Motor Vehicle Record, we may not have a position for them.

By signing this form, you are aware that you have been placed on a probationary status until the next review of your Motor Vehicle Record. Should the next review uncover further violations/accidents, your CHARTER SCHOOL driving privileges may be revoked.

I HAVE READ AND UNDERSTAND THE STUDENT TRANSPORTATION/DRIVING POLICY & AGREE TO ITS TERMS.

Sign	_____	Date	_____
	Employee or Volunteer		
Complete	_____	State	_____
	Driver's License #		
Sign	_____	Date	_____
	Supervisor		

## **Suspension Notice**

The safe operation of Motor Vehicles is imperative to the safety of our employees, volunteers and students as well as the public.

The management of CHARTER SCHOOL has reviewed your Motor Vehicle Record and provided you with a copy.

If you disagree with the information provided, you have been given the opportunity to go to the DMV within 30 days of notification to correct the information and give us an updated/corrected copy of your Motor Vehicle Record.

The information contained in your Motor Vehicle Record is of concern to CHARTER SCHOOL with respect to your ability to drive safely.

Any employee or volunteer who has accumulated moving violations, accidents or a combination thereof, which exceed the standards aforementioned in this policy, is subject to immediate suspension of CHARTER SCHOOL driving privileges. Immediate suspension of CHARTER SCHOOL driving privileges also applies should the State revoke or suspend the driver's license.

Please note, there are very limited non-driving positions available in the Charter school and if an employee is excluded from Charter school driving activities due to their Motor Vehicle Record, we may not have a position for them.

By signing this form, you are aware that you have been placed on a suspended driving status. You have the opportunity to go to the DMV within 30 days of this notification to correct the information, and give us an updated/corrected copy of your Motor Vehicle Record. In the event that you are unable to correct the deficiencies that prompted your CHARTER SCHOOL driving privilege suspension, your suspended status will continue, and pending non-driving position availability you may be subject to termination.

I HAVE READ AND UNDERSTAND THE STUDENT TRANSPORTATION/DRIVING POLICY & AGREE TO ITS TERMS.

Sign	_____	Date	_____
	Employee or Volunteer		
Complete	_____	State	_____
	Driver's License #		
Sign	_____	Date	_____
	Supervisor		



## In-School Core Survey

### Elementary School Questionnaire

2021-2022

This survey asks about your experiences related to your school and health. It also asks about your experiences learning and doing schoolwork from home if you are not going to your school building every weekday in-person.

This survey is voluntary. **You do not have to complete this survey**, but we hope that you will. We need your help!

Your answers will help improve your school.

**Do not write your name on this form or the answer sheet. No one but you will know how you answer these questions.**

Please mark only one answer for each question on the answer sheet. Fill in the bubbles neatly with a **#2 pencil**. Please do not write on the survey questionnaire.

Please read every question carefully. Mark one choice on your answer sheet for each question.

**Thank you for taking this survey!**

## In-School Core Survey

### Your School Schedule

**This year, some students have returned to their school buildings to attend school. Some students are working from home and not going to the school buildings at all. And some students are doing a combination of both.**

**1. Which of the following best describes your school schedule during the past 30 days?**

- A) I went to school in person at my school building for the entire day, Monday through Friday. [**In-School Model**]
- B) I participated in school from home for the entire day on most or all weekdays and did not go to school in person. [**Remote Learning Model**]
- C) I went to school in person at my school building for the entire day on some weekdays and participated in school from home on other weekdays. [**Hybrid Model**]
- D) I went to school in person at my school building for half of the day and participated in classes from home during the other half of the day on most or all weekdays. [**Hybrid Model**]

**2. Are you female or male?**

- A) Female
- B) Male

**3. What grade are you in?**

- A) 3rd grade
- B) 4th grade
- C) 5th grade
- D) 6th grade

**4. What is your race or ethnicity? (Mark All That Apply.)**

- |                                     |  |
|-------------------------------------|--|
| A) American Indian or Alaska Native | E) Native Hawaiian or Pacific Islander |
| B) Asian or Asian American          | F) White                               |
| C) Black or African American        | G) Something else                      |
| D) Hispanic or Latinx               |  |

**5. Did you eat breakfast this morning?**

- A) No
- B) Yes

## In-School Core Survey

6. How many days a week do you usually go to your school's afterschool program?

- A) 0 days
- B) 1 day
- C) 2 days
- D) 3 days
- E) 4 days
- F) 5 days

7. What time did you go to bed last night?

- A) Before 9:00 pm
- B) Between 9:00 pm and 10:00 pm
- C) Between 10:00 pm and 11:00 pm
- D) Between 11:00 pm and midnight
- E) After 12:00 am

8. In the past 30 days, how often did you miss an entire day of school for any reason?

- A) I did not miss any days of school in the past 30 days
- B) 1 day
- C) 2 days
- D) 3 or more days

## In-School Core Survey

**The next questions ask about your relationships with people at school and your learning experiences.**

9. **Do you feel close to people at school?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
10. **Are you happy to be at this school?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
11. **Do you feel like you are part of this school?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
12. **Do you feel proud to belong to your school?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
13. **Are the students at your school motivated to learn?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
14. **Do teachers treat students fairly at school?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time

## In-School Core Survey

**15. Is your school building neat and clean?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**16. Do the teachers and other grown-ups from your school check on how you are feeling?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**17. Are you given a chance to help decide school activities or rules?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**18. Do the teachers and other grown-ups at school care about you?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**19. Do the teachers and other grown-ups at school tell you when you do a good job?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**20. Do the teachers and other grown-ups at school ask you about your ideas?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

## In-School Core Survey

**21. Do the teachers and other grown-ups give you a chance to solve school problems?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**22. Do you get to do interesting activities at school?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**23. Are you given a chance to help decide class activities or rules?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**24. Do your teachers ask you what you want to learn about?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**25. How well do you do in your schoolwork?**

- A) I'm one of the best students
- B) I do better than most students
- C) I do about the same as others
- D) I don't do as well as most others

**26. Do the teachers and other grown-ups at school listen when you have something to say?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

## In-School Core Survey

**27. Do the teachers and other grown-ups at school believe that you can do a good job?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**28. Do you do things to be helpful at school?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**29. Do the teachers and other grown-ups at school make an effort to get to know you?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**30. Do the teachers and other grown-ups at school want you to do your best?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**31. Are the school rules fair?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**32. Do teachers and other grown-ups at school treat students with respect?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

## In-School Core Survey

- 33. Are students treated fairly when they break school rules?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
- 34. Are students at this school well behaved?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
- 35. Do students know what the rules are?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
- 36. Does your school help students resolve conflicts with one another?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
- 37. Does your school teach students to understand how other students think and feel?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
- 38. Does your school teach students to feel responsible for how they act?**
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time



## In-School Core Survey

**39. Does your school teach students to care about each other and treat each other with respect?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**40. Do the teachers and other grown-ups make it clear that bullying is not allowed?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**41. If you tell a teacher that you've been bullied, will the teacher do something to help?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**42. Do students at your school try to stop bullying when they see it happening?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**43. Do you get really bored at school?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**44. Do you finish all your school assignments?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

## In-School Core Survey

45. When you get a bad grade, do you try even harder the next time?
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
46. Do you keep working and working on your schoolwork until you get it right?
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
47. Do you keep doing your schoolwork even when it's really hard for you?
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
48. Do you follow the classroom rules?
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
49. Do you follow the playground rules at recess and lunch times?
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time
50. Do you listen when your teacher is talking?
- A) No, never
  - B) Yes, some of the time
  - C) Yes, most of the time
  - D) Yes, all of the time

## In-School Core Survey

51. Are you nice to other students?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

52. During the past 30 days, did kids spread mean rumors or lies, or hurtful pictures, about you online, on social media, or on a cell phone?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

53. Do other kids hit or push you at school when they are not just playing around?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

54. Do other kids at school spread mean rumors or lies about you?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

55. During the past year, did you ever bring a gun or knife to school?

- A) No
- B) Yes

56. Do other kids at school call you bad names or make mean jokes about you?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

57. During the past year, have you ever seen another kid with a gun or knife at school?

- A) No
- B) Yes

## In-School Core Survey

**58. Do you feel safe at school?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**59. Do you feel safe on your way to and from school?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**60. Have other kids at school ever teased you about what your body looks like?**

- A) No
- B) Yes

**These next questions are about how you felt over the past 30 days.  
Please choose the answer that best describes you.**

**61. Do you feel good and happy?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**62. Do you feel sad?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

## In-School Core Survey

The next questions are about cigarettes, vaping, alcohol, and other drugs.

### Keep the following definitions in mind

- **One drink of alcohol** means drinking one regular size can/bottle of beer or wine cooler, one glass of wine, one mixed drink, or one shot glass of liquor. Questions about alcohol do not include drinking a few sips of wine for religious purposes.
- **Drug** means any substance you use to get “high” or for reasons other than medical (as ordered by a doctor).

63. Have you ever smoked a cigarette?
- A) No
  - B) Yes, I smoked a part of a cigarette, like one or two puffs
  - C) Yes, I smoked a whole cigarette
64. Have you ever vaped?
- A) No
  - B) Yes
65. Have you ever drunk beer, wine, or other alcohol?
- A) No
  - B) Yes, I drank one or two sips
  - C) Yes, I drank a full glass
66. Have you ever sniffed something through your nose to get “high”?
- A) No
  - B) Yes
67. Have you ever used any marijuana (smoke, vape, eat, or drink)?
- A) No
  - B) Yes
  - C) I don’t know what marijuana is
68. Do you think smoking cigarettes is bad for a person’s health?
- A) No, not bad
  - B) Yes, a little bad
  - C) Yes, very bad

## In-School Core Survey

69. Do you think vaping is bad for a person's health?

- A) No, not bad
- B) Yes, a little bad
- C) Yes, very bad

70. Do you think drinking alcohol (beer, wine, liquor) is bad for a person's health?

- A) No, not bad
- B) Yes, a little bad
- C) Yes, very bad

71. Do you think using marijuana (smoke, vape, eat, or drink) is bad for a person's health?

- A) No, not bad
- B) Yes, a little bad
- C) Yes, very bad
- D) I don't know what marijuana is

### Here are questions about your home.

72. Does a parent or some other grown-up at home care about your schoolwork?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

73. Does a parent or some other grown-up at home believe that you can do a good job?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

74. Does a parent or some other grown-up at home want you to do your best?

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

## In-School Core Survey

**75. Does a parent or some other grown-up at home ask if you did your homework?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**76. Does a parent or some other grown-up at home check your homework?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**77. Does a parent or some other grown-up at home ask you about school?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time

**78. Does a parent or some other grown-up at home ask you about your grades?**

- A) No, never
- B) Yes, some of the time
- C) Yes, most of the time
- D) Yes, all of the time