



Libertas Academy Charter School

Proposal to Furnish Audit Services

April 2022

Kristoffer Lane, CPA
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DANIEL DENNIS & Co
Certified Public Accountants

April 27, 2022

Modesto Montero
Executive Director
Libertas Academy Charter School
146 Chestnut Street
Springfield, MA 01103

Daniel Dennis & Company LLP is pleased to submit its proposal to provide audit services to Libertas Academy Charter School and its component unit, Friends of Libertas Academy Charter School, Inc., for fiscal years ending June 30, 2022, 2023 and 2024.

Our resources and experience enable us to provide quality professional services on a timely basis and at a reasonable cost. Daniel Dennis & Company LLP is distinctive for several reasons:

- We have provided audit and consulting services to the Massachusetts charter school sector since the inception of Charter Schools in Massachusetts and concentrate in the governmental and nonprofit areas.
- We developed and periodically update the *Massachusetts Department of Elementary and Secondary Education Massachusetts Charter School Audit Guide* that is followed by all charter schools in the Commonwealth of Massachusetts.
- Our partners are closely involved in all engagement decisions. We meet weekly to discuss the status of all current engagements and their due dates.
- Daniel Dennis & Company LLP has a strong history of meeting strict deadlines, and in providing an additional level of responsiveness, in terms of completion of work, and delivery of reports.

We appreciate this opportunity to present our firm for your consideration and will gladly furnish any information you require. We believe we are the most qualified firm to provide the services you require. If you have any questions, or require additional information, please call me at (617) 262-9898 x 219 or email me at klane@danieldennis.com.

Very truly yours,

Kristoffer Lane, CPA
Partner

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EXECUTIVE SUMMARY

Daniel Dennis & Company LLP reaches beyond the usual firm-client relationship. Our goals are to develop long-term relationships with our clients and to help our clients grow and prosper. In an increasingly competitive marketplace, an effective partnership is essential in meeting the strategic and economic challenges of operating a successful charter school. Our highly diverse team of dedicated professionals will be an asset to your school in assisting you in meeting today's challenges and plans for the future.

Daniel Dennis & Company LLP offers an extensive selection of services, all designed to build organizational capacity. From comprehensive audit and accounting services to client specific topic training, we provide customized services to ensure the integrity and accuracy of the financial reporting of your organization. You will find the same distinctive professionalism and credibility of our auditing services behind all of the services we offer.

Daniel Dennis & Company LLP uses modern technology that allows our clients and staff to work effectively and efficiently in a remote environment amidst the challenges presented by the coronavirus.

Daniel Dennis & Company LLP offers a full range of audit, compliance and consulting services to the charter school industry. Our staff has extensive experience performing financial and compliance audits for governmental entities, nonprofit organizations, limited partnerships and corporate entities receiving federal and state subsidies, including specific experience in auditing charter schools within Massachusetts.



ORGANIZATION

PROFILE

Daniel Dennis & Company LLP is a regional Certified Public Accounting firm founded in 1981 and located in Dedham, Massachusetts. The firm provides auditing, accounting, tax, and management advisory services to a wide range of clients throughout New England. These include nonprofit organizations, federal, state, and local government entities, political subdivisions, school districts, charter schools, independent authorities, and commercial businesses. The partners of the firm are Kenneth Lund, Kristoffer Lane, Michael Driscoll, Colleen D'Alfonso, Eric Mahoney and Andrew Bacigalupo.

Auditing services comprise 85% of our practice, accounting and management advisory services comprise 15%. Approximately 65% of the firm's work is for nonprofit organizations and governmental departments or agencies, inclusive of charter schools.

Daniel Dennis & Company LLP is an equal opportunity employer and as such, our hiring and staff retention process encourages diversity and inclusion at all levels within our firm. Creating an environment that promotes and values diversity and an inclusive culture has been one of our core values since our firm was founded. We feel that this type of environment helps individuals and our firm grow by bringing staff members from all types of backgrounds and cultures together, thereby driving innovation and bringing additional value to our clients.

Daniel Dennis & Company LLP is registered with the Massachusetts Division of Professional Licensure Board of Public Accountancy. There is no history of sanctions, and we certify that Daniel Dennis & Company LLP is in compliance with the Code of Ethics and Professional Conduct as promulgated by the Board of Public Accountancy and codified in the code of Massachusetts Regulations. In addition, all partners and managers are licensed in Massachusetts and meet all the licensing and independence requirements as required by *Government Auditing Standards* and the *United States General Accounting Office*.



PEER REVIEW

Daniel Dennis & Company LLP is a member of the AICPA Division for CPA Firms, Private Companies Practice Section (PCPS), the Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center (the Centers). Members of PCPS and the Centers agree to meet professional quality standards, including annual continuing education for all professional staff, and to undergo an independent Peer Review once every three years.

A Peer Review includes a review of the firm's overall quality control policies and procedures, as well as their specific application on selected client engagements. Firms may receive a rating of pass, pass with deficiency or fail. Additionally, a letter of comments is commonly issued, describing weaknesses and recommendations for improvement if a pass with deficiency or fail rating is received.

Daniel Dennis & Company LLP's most recent Peer Review for the year ended May 31, 2021 was completed on November 2, 2021. We are pleased to report that our firm received a rating of pass for the twelfth consecutive review. A copy of the opinion letter is enclosed as Appendix I.

PRIOR EXPERIENCE

IN-DEPTH EXPERIENCE

Daniel Dennis & Company LLP has extensive experience with financial and consulting services of charter schools and nonprofit organizations. We have been auditing charter schools since the inception of charter schools in Massachusetts. Over the years, we performed the annual audits of the charter schools, assisted in setting up related nonprofit organizations and various consulting services engagements, inclusive of start-up school services, financing options and training engagements for the charter school community.



IN-DEPTH EXPERIENCE – continued

In addition, we have significant experience with the Commonwealth of Massachusetts Department of Elementary and Secondary Education’s (DESE) Charter School Office. The services provided to DESE include reviewing the financial viability of various charter schools, developing and periodically updating the charter school audit guide and developing and periodically updating the charter school’s recommended accounting policies and procedures manual. As a result, we are very familiar with and aware of all the current auditing requirements, compliance issues, and other filing requirements applicable to the Libertas Academy Charter School (the School).

Our firm has performed the annual audits of the following charter schools:

- Alma Del Mar Charter Public School
- Atlantis Charter School
- Argosy Collegiate Charter School
- Benjamin Banneker Charter Public School
- Boston Renaissance Charter Public School
- Christa McAuliffe Regional Charter Public School
- Foxborough Regional Charter School
- Helen Y. Davis Leadership Academy Public Charter School
- Hillview Montessori Charter Public School
- Lowell Community Charter Public School
- Marblehead Community Charter Public School
- Martin Luther King Jr. Charter School of Excellence
- New Heights Charter School
- Paulo Freire Charter School
- Pioneer Charter School of Science
- Rising Tide Charter School
- Salem Academy Charter School



REFERENCES

The following references are provided for your convenience:

<ul style="list-style-type: none"> • Karen Calvert Business Manager Foxborough Regional Charter School Foxborough, MA Telephone: (508) 698-7371 	<ul style="list-style-type: none"> • Robert Beatty Executive Director Atlantis Charter School Fall River, MA Telephone: (508) 646-6410
<ul style="list-style-type: none"> • Eric Mello Business Manager Rising Tide Charter Public School Plymouth, MA Telephone: (508)747-2620 	

OBJECTIVE AND SCOPE

The scope of this engagement is to audit the combined financial statements of the School for fiscal years 2022, 2023 and 2024.

We will conduct our audit in accordance with *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States and auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

As part of our audit, we will review and document our understanding of your systems of internal accounting and administrative control procedures. This review will determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the combined financial statements. The primary purpose of the review is to determine that internal accounting and administrative control procedures are adequate to produce fairly stated combined financial statements. The review will also indicate whether costs charged to grants are in compliance with the terms and conditions of the grant agreements.

OBJECTIVE AND SCOPE – *continued*

The following deliverables will be issued at the completion of the audit:

1. An independent auditors' report on whether the financial statements present fairly the financial position of the School and the results of its financial operations are in accordance with accounting principles generally accepted in the United States of America.
2. *A Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.* The report will note any significant deficiencies or material weaknesses in internal control over financial reporting, however our consideration of internal control over financial reporting is for the limited purpose described in the report and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. The report will note any compliance and other matters that are required to be reported under *Government Auditing Standards*.
3. *A Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.* The report will provide an opinion on the School's compliance with the specific requirements that are applicable to each of its major federal programs. The report will meet the requirements of the Uniform Guidance, including a supplemental schedule of expenditures of federal awards.
4. Preparation and electronic submission of the SF-SAC Data Collection Report and Uniform Guidance audit report with the Federal Audit Clearinghouse.
5. Preparation of the Federal Form 990 and the Massachusetts Form PC for Friends of Libertas Academy Charter School, Inc.

STAFF QUALIFICATIONS

AUDIT TEAM

Kristoffer Lane, CPA, as engagement partner, will have overall responsibility for the conduct of this engagement. Colleen D'Alfonso, CPA will serve as concurring partner to perform an engagement quality review as required by our quality control standards. Sean Alexander, CPA, as audit supervisor, will work with Mr. Lane to supervise and coordinate all activities of our firm. Mr. Lane and Mr. Alexander will be responsible for completion of the fieldwork and supervising staff on a daily basis.



STAFF QUALIFICATIONS – *continued*

AUDIT TEAM – continued

Initial fieldwork involves senior level staff with junior staff being added later. Junior staff are supervised by a senior staff member while in the field to ensure the efficient performance of the audit procedures. Our expectation is that there will be significant partner involvement during the initial audit in order to gain a significant understanding of the School's operations and controls. See Appendix II for resumes of our audit team.

We feel that two factors account for the high quality of our audits and management services: first, the high integrity, general education and professional training, specialized skills, and experience possessed by our staff and second, the organizational structure of the firm which promotes close supervision and coordination of all work.

Our staff is well experienced with auditing charter schools. In addition, the staff is qualified to perform governmental audits and knowledgeable of federal and state regulations and experienced in reviewing for compliance with these regulations. This experience results in a well-coordinated audit and timely delivery of the reports at a reasonable cost.

Daniel Dennis & Company LLP's approach to staff retention is to maintain the engagement team intact to the extent possible. If the senior staff rotates off of the engagement, the staff assigned to the engagement in the prior year generally become the senior staff on the current engagement. Significant partner involvement in the engagement allows us to obtain an extensive knowledge of the operations of the School and also allows for a smooth transition if there is turnover in the senior team. We have been fortunate to have minimal turnover over the past three years.

STAFF QUALIFICATIONS – *continued*

SUPERVISION

Daniel Dennis & Company LLP's overall technical management of this engagement is a team approach from partner to staff level. From the entrance conference to delivery of the final reports, all staff assigned to the engagement will know the status and open issues of the engagement. Our approach emphasizes open communication lines; include regular status meetings, starting with the pre-audit conference through the exit conference. Status meetings will update the School as to the progress of the audit and any issues encountered.

WORKPLAN AND APPROACH

Daniel Dennis & Company LLP designs an audit program specifically to address the risks noted during the planning phase for the particular audit. The audit program includes comprehensive audit procedures necessary to express an opinion on the financial statements. We tailor our audit approach to gain the most effective results in the most efficient manner for each stage of audit outlined as follows:

Planning

The planning stage is the most critical to the successful completion of the audit. During this stage, we determine the accounts to be tested based on overall audit risk and materiality to the combined financial statements and establish the audit approach for each of the material accounts. Based on our review of the trial balance and analytical procedures performed on operating accounts, we determine the critical areas that require further testing. It is also during this stage that we refine our audit program to the specific requirements of this engagement.

For initial audits of clients, we perform additional procedures related to the transition from a predecessor auditor to our firm. We request permission to make inquiries of the predecessor auditor as required under our professional standards. Additionally, we seek permission to review the prior year work papers of the predecessor auditor and request copies of the work papers that support the amounts reported on the prior year combined statement of net position. Any required organizational documents, contracts, grants, loan or lease agreements that we need should be provided to us by the School.



WORKPLAN AND APPROACH – *continued*

Internal Control Structure

During the first year we document the control procedures and annually we perform a transaction walkthrough for each major accounting cycle to assure compliance with internal control procedures and to gain a greater understanding of the structure. This stage is generally performed at interim to identify any compliance issues prior to year-end fieldwork.

Single Audit

Federal single audit testing is performed in two parts; control testing and compliance testing. We will select a sample of charges to the Federal programs, and determine that the charges are supported by documentation, are allowable and allocable to the Federal programs and comply with any specific program compliance requirements, such as allowability and eligibility. Compliance testing will focus on the requirements that are direct and material to the Federal major program(s), such as cash management, procurement and reporting.

Substantive Tests

Our approach to the audit of the combined statement of net position and revenue, expenses and changes in net position is a substantive one. We will test all material accounts as efficiently as possible, based on the level of assessed audit risk. Testing procedures can include: third-party confirmations and analytical procedures, including reasonableness and predictive tests. Sampling and vouching tests will be performed where deemed necessary. We will use information obtained during our review of board minutes and abstracts of grant and contract agreements to substantiate our conclusions when possible.

Review and Reporting

This is the final phase of the audit and includes extensive workpaper review and report preparation by partner and senior level staff. The final report will comply with the requirements of the charter school audit guide and will be issued in draft form to management for their review and approval. We will be prepared to present our independent auditors' report on the combined financial statements at an exit conference with the appropriate officials of the School.



WORKPLAN AND APPROACH – *continued*

We also utilize the most up to date audit software, which provides efficiencies both during the audit reporting process and also with the groupings for the *Charter School End of Year* report.

Additionally, our firm has developed a graphical model of the combined financial statements for presentation and discussion at a Board of Trustees meeting prior to issuance of the final audit report. The graphical model supplements the current year combined financial statements with a summary of financial data and related trends, ratios and audit results. We have found it to be an excellent tool to provide the Board of Trustees with an overview of the financial position and results of operations of the School both for the current year and as an historical comparison. This presentation is included at no extra fee and has been very well received by both the board of trustees and by audit/finance committee members.

OUR REQUIREMENTS

To conduct efficient audits, your office personnel will be needed to assist us by locating invoices, vouchers, canceled checks, and other documents that we may request. The following lists are not all-inclusive and are intended as a guide for preparing schedules frequently provided by clients when preparing for an audit. However, the anticipation of this level of client assistance is reflected in our fee.

- * A working trial balance for the School.
- * Bank reconciliations for all bank accounts.
- * An aged listing of accounts/grants receivable.
- * A schedule of all fixed assets, noting current additions and retirements.
- * An aged schedule of accounts payable.
- * Debt amortization schedules inclusive of required debt agreements.
- * A schedule of accrued expenses including payroll and sick/vacation accruals.
- * A list of all grants by funding source and related expenditures charged.



LOST CLIENTS

During the past three years we have lost only two nonprofit clients and no charter school client. The two nonprofit clients, which were clients of the firm for 5 and 12 years, respectively, were lost due to the organization’s policy to change audits every five years and pricing.

FEES

Our estimated fees for these services are as follows:

<i>Service</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Audit of the General Purpose Financial Statements of Libertas Academy Charter School	\$ 18,000	\$ 18,000	\$ 18,000
Audit in Accordance with the Uniform Guidance for Libertas Academy Charter School	5,000	5,000	5,000
Preparation of the IRS Form 990 and MA Form PC Friends of Libertas Academy Charter School, Inc.	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>

Included in the fee above is our review of the Charter School End of Year Report (CSEOYR), which incorporates a review of the 20% surplus calculation prior to the submission to DESE. We have specific expertise in this area as we assisted DESE in the development of the CSEOYR and the 20% surplus calculation as part of our development of the audit guide.

The estimated fees are based on anticipated cooperation from your personnel and represent not-to-exceed amounts with 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 additional costs.

We are available for on-call quick response to questions that arise throughout the course of the year, and provide this service as a component of the audit engagement. Should you require additional services that require a separate deliverable, we will discuss the scope and fee ahead of time and provide a separate engagement letter for this service. Any inquiries that do not require a separate deliverable will be provided at no additional cost.

TIMING

The anticipate timeframe for completion of each stage of the audit is as follows:

- Risk assessment, planning and compliance procedures – June
- Year-end fieldwork – August
- Presentation of draft audit reports to management – September/October
- Presentation of draft audit reports to Finance Committee and Board of Trustees –
October

This schedule is subject to the timely closing of the books and the availability of supporting documentation.

APPENDIX I

DANIEL DENNIS & COMPANY LLP

Peer Review Opinion





SULLIVAN BILLE PC
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

November 2, 2021

To the Partners of
Daniel Dennis & Company LLP
and the Peer Review Committee of the
Massachusetts Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Daniel Dennis & Company LLP (the firm) in effect for the year ended May 31, 2021. 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. 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.

600 Clark Road, Tewksbury MA 01876-1671 - 101 Federal Street, Suite 1900, Boston MA 02110-1861
Tel 978 970.2900 - 800 818.1120 - Fax 978 970.3260

American Institute of Certified Public Accountants - Massachusetts & New Hampshire Society of Certified Public Accountants

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 Daniel Dennis & Company LLP in effect for the year ended May 31, 2021, 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*. Daniel Dennis & Company LLP has received a peer review rating of *pass*.

Sullivan Bille, PC

APPENDIX II

DANIEL DENNIS & COMPANY LLP

Resumes of Audit Team



Kristoffer Lane, CPA

Education

Merrimack College

B.S.B.A, Accounting - 1990

Annual continuing education consists of forty hours per year inclusive of twelve hours of governmental courses.

Professional Employment

Daniel Dennis & Company LLP

Boston, MA

<i>Partner</i>	<i>2007-Present</i>
<i>Manager</i>	<i>1999-2007</i>
<i>Supervisor</i>	<i>1998-1999</i>
<i>Senior Auditor</i>	<i>1995-1997</i>
<i>Staff Auditor</i>	<i>1993-1994</i>
<i>Contract Specialist</i>	<i>1992</i>

Professional License

Certified Public Accountant

Massachusetts

Related Experience

Manager in charge of direct and indirect cost of government contract for:

- Massachusetts Highway Department
- Various government contractors

Partner in charge of the audits of various real estate limited partnerships including MHFA and HUD filing requirements and construction cost certifications for Low Income Housing Tax Credits.

Partner in charge of the following audits:

Governmental

- Atlantis Charter School
- Academy of Strategic Learning Charter School
- Alma del Mar Charter School
- Boston Renaissance Charter School
- Commonwealth Corporation
- Christa McAuliffe Regional Charter Public School
- Foxborough Regional Charter School
- Helen Y. Davis Charter School
- Lowell Community Charter School
- Marblehead Community Charter School
- Martin Luther King Jr. Charter School of Excellence
- New Heights Charter School
- Paulo Freire Charter School
- Pioneer Charter School of Science
- Salem Academy Charter School
- Shawsheen Valley Regional Vocational Technical High School

Kristoffer Lane, CPA (continued)

Related Experience

Nonprofit

- Alma del Mar Foundation
- American Red Cross of Mass Bay
- Asian American Civic Association
- Association for Independents in Radio
- Atlantis Educational Foundation
- BayPath Elder Services
- Boston Municipal Research Bureau
- Clean Production Action
- Homeowners Rehab, Inc.
- Horizons for Homeless Children
- Lowell Community Charter School Friend, Inc.
- North Shore YMCA
- Volunteers Lawyers Project
- Wayfinders, Inc.

Real Estate

- 12 Summer Street Limited Partnership
- Auburn Park Limited Partnership
- Cabot Street Homes Limited Partnership
- Chapman Arms LLC
- Columbia Cast Limited Partnership
- Grove Hall Retail Center
- Nuestras Casas Limited Partnership
- Trolley Rental Limited Partnership
- Winter Street Limited Partnership

Management Consulting Services

- Committee for Public Counsel Services
- Dana Farber Cancer Institute
- US Department of Education – Charter School Office
- Department of Public Health
- Department of Employment and Training

Sean Alexander, CPA

Education

Lasell College

BS, Accounting – 2016, Cum Laude

BS, Finance, Corporate Finance Concentration – 2016, Cum Laude

Annual continuing education consists of forty hours per year inclusive of twelve hours of governmental courses.

Professional Employment

Daniel Dennis & Company LLP

Dedham, MA

<i>Supervisor</i>	<i>2021 - Present</i>
<i>Supervising Senior</i>	<i>2020 - 2021</i>
<i>Senior Auditor</i>	<i>2018 - 2019</i>
<i>Staff Auditor</i>	<i>2016 - 2017</i>

Professional Affiliations

Member of:

American Institute of CPAs

Massachusetts Society of CPAs

Professional License

Certified Public Accountant, Massachusetts

Related Experience

Nonprofit

- Fields Corner Community Development Corporation
- Managed Health Resources, Inc.
- Metropolitan Boston Housing Partnership, Inc.
- Plympton Elderly Housing Corporation
- South Shore Elder Services, Inc.
- Visiting Nurse Association of Eastern Massachusetts, Inc.
- Visiting Nurse Communities, Inc.
- Visiting Nurse Foundation, Inc.

Charter Schools/Governmental Entities

- Pioneer Charter School of Science
- Christa McAuliffe Charter School
- Lowell Community Charter Public School
- Martin Luther King, Jr. Charter School of Excellence
- Paulo Friere Social Justice Charter School
- Boston Renaissance Charter Public School
- Shawsheen Valley Regional Vocational Technical School District

Defined Benefit and Defined Contribution Plans

- Metropolitan Boston Housing Partnership 403(b) Pension Plan
- South Shore Elder Services 401(k)

Audit Senior of various real estate limited partnerships, LLC's and cooperatives, with HUD, MHFA, DHCD filing requirements.