

Academy of Collaborative Education

Governance Committee Meeting

Published on November 11, 2025 at 12:34 AM CST

Date and Time

Tuesday November 11, 2025 at 4:30 PM CST

Pursuant to Louisiana Open Meetings Law - La. R.S. 42:19, notice is hereby given to the members of the Board of Directors of Academy of Collaborative Education and to the general public that the Board will hold a regular, special, or re-scheduled meeting, open to the public as specified below. To ensure compliance with the Open Meeting Law, recipients of this message should not forward it to other Board members, and Board members should not reply to this message.

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:30 PM
A. Record Attendance		Allison Dickens	1 m
B. Call the Meeting to Order		Holly Allen	1 m
C. Approval of Committee Meeting Minutes	Approve Minutes	Holly Allen	1 m
Approval of the meeting minutes for the October 22, 2025, Governance committee meeting.			
Approve minutes for Governance Committee Meeting on October 22, 2025			

	Purpose	Presenter	Time
D. Approval of agenda	Vote	Holly Allen	1 m
Request for amendment to the agenda or approval of the agenda as presented.			

II. Governance 4:34 PM

A. Report: Executive Director Update	Discuss	Joellen Freeman	10 m
Executive Director update on governance and related issues, including:			
• Grace Church Building Lease • Woodard & Associates • Website Complaint • Bylaws Changes (if necessary)			
B. Governance Committee Scheduling	Discuss	Kara Maggiore	10 m
Provide overview of proposed changes to Governance Committee schedule and next steps.			
C. ACE Governing Board Meeting Schedule	Discuss	Kara Maggiore	10 m
Discussion re: changes to the ACE Governing Board meeting schedule, moving from monthly meetings to every other month with remaining FY26 meetings occurring in February, April, and June 2026.			
D. VCOM Memorandum of Understanding	Discuss	Joellen Freeman	10 m
Executive Director provides overview of and answers questions re: Memorandum of Understanding between ACE and VCOM.			

III. Action Items 5:14 PM

A. Vote: Approve ACE Governing Board Schedule	Vote	Holly Allen	2 m
Motion: Recommend approval of changes to the ACE Governing Board schedule as presented with remaining FY26 meetings occurring in February, April, and June 2026.			
B. Vote: Approve New Governance Committee Schedule	Vote	Holly Allen	2 m
Motion: Approve updated Governance Committee meeting schedule with FY26 meetings to be held in January, March, and May 2026.			
C. Vote: Recommend Approval of VComm Contract	Vote	Holly Allen	2 m

	Purpose	Presenter	Time
Motion: Recommend approval of the VComm contract with ACE to the full ACE Governing Board as presented in committee materials.			
IV. Other Business			5:20 PM
A.	Reminder: Board Ethics Training	FYI	Holly Allen
	<u>Governance will remind board members via email and during monthly board meetings to complete their one hour of training on the Louisiana Board of Ethics Online Portal.</u>		
	Each trustee must complete 1 hour of Ethics Training by Dec.31, 2026. https://eap.ethics.la.gov/EthicsTraining/login.aspx		
V. Closing Items			5:22 PM
A.	Adjourn Meeting	Vote	Holly Allen
			1 m

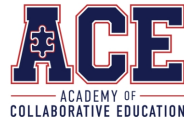
In accordance with the Americans with Disabilities Act, if you need special assistance at a public meeting of Academy of Collaborative Education, please contact Joellen Freeman at jcfreeman@aceforasd.org describing the assistance that is necessary.

Coversheet

Approval of Committee Meeting Minutes

Section:	I. Opening Items
Item:	C. Approval of Committee Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Governance Committee Meeting on October 22, 2025

APPROVED



Academy of Collaborative Education

Minutes

Governance Committee Meeting

Date and Time

Wednesday October 22, 2025 at 3:30 PM

Pursuant to Louisiana Open Meetings Law - La. R.S. 42:19, notice is hereby given to the members of the Board of Directors of Academy of Collaborative Education and to the general public that the Board will hold a regular, special, or re-scheduled meeting, open to the public as specified below. To ensure compliance with the Open Meeting Law, recipients of this message should not forward it to other Board members, and Board members should not reply to this message.

Committee Members Present

Allison Dickens, Amy Marcus (remote), Holly Allen (remote), Joellen Freeman

Committee Members Absent

None

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Holly Allen called a meeting of the Governance Committee of Academy of Collaborative Education to order on Wednesday Oct 22, 2025 at 3:33 PM.

C.

Approval of Committee Meeting Minutes

Amy Marcus made a motion to approve the minutes from Governance Committee Meeting on 09-24-25.

Joellen Freeman seconded the motion.

The committee **VOTED** to approve the motion.

D. Approval of agenda

Amy Marcus made a motion to Approve agenda.

Joellen Freeman seconded the motion.

The committee **VOTED** to approve the motion.

II. Governance

A. Report: Executive Director Update

Joellen provided an update on the SPED Strategies contract. The venue and jurisdiction were changed to the 4th Judicial Court, Ouachita Parish, Louisiana.

Holly still had concerns about the contract not including a detailed list of costs. Page 15 of the scope of services did not specify the price of each item or the services being provided. Holly suggested adding a sentence to the scope stating "each service provided is 1/7 of the total value of \$20,000."

She would like a similar sentence to be included in the innovative professionals and strategic consultation sections as well, for presentation at the October 29th Board meeting. "Each workshop is valued at a fraction of the total charge."

Joellen said she would request the revisions, but the contract was a standard agreement from the company and the state. If the revisions cannot be made, Holly does not want this to delay the approval process at the upcoming board meeting.

B. Stipend

Joellen requested that the agenda be amended to correct the FY 26 Differentiated Compensation payout date. The only change in this resolution is updating the distribution date in section 3 from January 5, 2026, to January 30, 2026.

She also requested that the amendment include the Certificated and Support Staff Compensation Plan to correct the dates on the attached copy. The correct dates are Oct. 27 and Nov. 24.

Holly Allen made a motion to approve Joellen's emergency agenda amendment.

Amy Marcus seconded the motion.

The committee **VOTED** to approve the motion.

Amy Marcus made a motion to Recommend the adoption of the Differentiated Compensation FY 26 and the Certificated and Support Staff Compensation Plan with date corrections.

Holly Allen seconded the motion.

The committee **VOTED** to approve the motion.

C. Grace Lease

Deferred to the next Governance Committee meeting or special meeting if called.

D. Resolution to Close Cross Keys Account

Joellen presented the bank resolution allowing Latner McDonald and herself to sign all necessary papers to withdraw all funds and close the Cross Keys Bank account.

The resolution was discussed, and the decision was made to present it to the board for approval.

E. Resolution to Remove and Assign Progressive Bank Signatories

Joellen submits the bank resolution to remove Amy Marcus as a signatory and to add new signatories, Anna Grimmer and Latner McDonald, for the Progressive Bank accounts.

The resolution is discussed, and the decision is made to present it to the board for approval.

F. Website Complaint Update

Deferred

G. State Police Policy for Background Checks

Joellen presents the state police policy for background checks, explaining the extensive training and procedures required.

Holly Allen asks about the policy's origin, and Joellen confirms it came directly from the state police.

The policy is discussed, and the decision is made to present it to the board for review and approval.

III. Progress Toward SMART Goals:

A. Governance SMART Goals for SY25-26

Deferred

B.

Board and Governance Committee Meeting Scheduling

The next Governance Committee meeting will be held on November 26th at 3:30.

*The subject of the Board and Governance Committee Schedule was deferred to the next Governance Committee meeting.

The proposed amendments to the schedule are as follows:

Academic Excellence will meet quarterly on Dec. 3, March 2, and May 6. The AE committee has already approved this.

The Facilities Committee will meet every other month. The committee has already approved a November meeting and will hold meetings every other month thereafter.

The Finance Committee will meet every other month. The committee has already approved a November meeting and will hold meetings every other month thereafter.

The Governance Committee will discuss meeting quarterly at its November meeting.

The Governance Committee will also discuss the prudence of the full Board meeting every other month at its next meeting.

IV. Progress Toward Dashboard Goals:

A. Review of Board Composition

Deferred

B. One-Hour Training with the Board of Ethics

Deferred

C. Review and Revision of board job descriptions and bylaws

Deferred

D. Board Member Recruitment Documents

Deferred

E. EDSaE (Subcommittee of Governance)

Deferred

V. Action Items

A. D.O.N.

The Governance Committee will hold a special meeting to review the updated Grace Episcopal lease agreement before presenting it to the full board.

Joellen will call Brittany at Sped Strategies to discuss adding clarifying language about how services will be itemized and valued if the contract is terminated early.

Joellen will update the distribution date in the differentiated compensation distribution plan to January 30, 2026, and present it to the board for approval.

Joellen will update the dates on the Certificated and Support Staff Compensation Plan to October 27, 2025, and November 24, 2025, and then present it to the board for approval.

Joellen will review the Grace Episcopal lease agreement thoroughly with Sarah and provide an updated version to the Governance Committee for further review.

Joellen will present to the full board for approval the bank account signatory changes for Progressive Bank and the closure of the Cross Keys Bank account.

Joellen will present the fingerprint and background check policy provided by the Louisiana State Police to the full board for approval.

Regarding the Grace Lease agreement, Joellen will ensure that the language is changed to state that if we cancel with 90 days' notice, it will be without penalty and there will be no requirement to payout the remaining terms of the lease.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:31 PM.

Respectfully Submitted,

Allison Dickens

Joellen Freeman made a motion to Adjourn meeting.

Amy Marcus seconded the motion.

The committee **VOTED** to approve the motion.

In accordance with the Americans with Disabilities Act, if you need special assistance at a public meeting of Academy of Collaborative Education, please contact Joellen Freeman at jcfreeman@aceforasd.org describing the assistance that is necessary.

Coversheet

Report: Executive Director Update

Section:	II. Governance
Item:	A. Report: Executive Director Update
Purpose:	Discuss
Submitted by:	
Related Material:	2024 Engagement Letter (1).pdf



1904 Stubbs Avenue, Suite B

Monroe, LA 71201

T 318.387.2672 F 318.322.8866

Keeping you on course!

October 14, 2025

Board of Directors
Academy of Collaborative Education
505 Glenmar Avenue
Monroe, Louisiana 71201

We are pleased to confirm our acceptance and understanding of the terms of our review/attestation engagement for the year ended June 30, 2024, and the nature and limitations of the services we are to provide for the **Academy of Collaborative Education** (the School), (a nonprofit).

We will perform a review/attestation engagement with respect to the basic financial statements of the School as of and for the year ended June 30, 2024, as required by Louisiana Revised Statute 24:513.

Our review/attestation engagement will be performed in accordance with the *Louisiana Governmental Audit Guide*, authorized by Louisiana Revised Statute 24:513 A. (5) (a) (i), which is published jointly by the Louisiana Legislative Auditor and the Society of Louisiana Certified Public Accountants; and the applicable standards enumerated below.

Our Responsibilities - Review Engagement

The objective of our review engagement is to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our review engagement in accordance with *Statements on Standards for Accounting and Review Services* (SSARs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA), and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General; and will comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

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A review engagement includes primarily applying analytical procedures to the School financial data and making inquiries of management. A review engagement is substantially less in scope than an audit engagement, the objective of which is the expression of an opinion regarding the financial statements as a whole. A review engagement does not contemplate obtaining an understanding of the School internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or other examination of source documents, or other procedures ordinarily performed in an audit engagement. Accordingly, we will not express our opinion regarding the financial statements.

The supplementary information accompanying the financial statements will be presented for the purposes of additional analysis. Such information is the responsibility of the School management and will be derived from, and related directly to, the underlying accounting and other records used to prepare the financial statements. The information will be subjected to the review procedures applied in our review of the financial statements. We will not audit the information and accordingly, we do not express an opinion.

Our review engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the School or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our review procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our review procedures regarding noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential.

We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

Should we become aware of fraud or misappropriation of funds during our review, we will immediately notify you and the Legislative Auditor in writing.

We will also notify you and the Legislative Auditor of any breach of the security of our firms computer system, defined in R.S. 51:3073 as the compromise of the security, confidentiality, or integrity of computerized data that results in, or there is a reasonable likelihood to result in, the unauthorized acquisition of and access to the School personal information, as defined in R.S. 51:3073. The notification to you and the Legislative Auditor will be in writing and will be within ten days of our firm's constructive knowledge of the occurrence of the security breach.

Our Responsibilities - Attestation (Agreed-Upon Procedures) Engagement

We will apply the agreed-upon procedures listed in the attached schedule on certain control and compliance matters contained in the Louisiana Attestation Questionnaire, for the fiscal year ending June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental*

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Audit Guide.

These procedures were agreed to by the Louisiana Legislative Auditor; and the Legislative Auditor acknowledges that the procedures are appropriate for the intended purpose of the engagement, as described in this letter.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on the control and compliance matters contained in the agreed-upon procedures. In addition, we have no obligation to perform any procedures beyond those to which you agree.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you and the Legislative Auditor any known and suspected fraud and noncompliance with laws or regulations affecting the control and compliance matters contained in the agreed-upon procedures that come to our attention. In addition, if in connection with this engagement, matters come to our attention that contradict the School representations in the Louisiana Attestation Questionnaire, we will communicate such matters to you and will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

Should we become aware of fraud or misappropriation of funds during the performance of the agreed-upon procedures, we will immediately notify you and the Legislative Auditor in writing.

Your Responsibilities - Review Engagement

The review engagement to be performed is conducted on the basis that you acknowledge and understand that our responsibility is to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements in order for the statements to be in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARSS:

- a. The selection of accounting principles generally accepted in the United States of

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America as the financial reporting framework to be applied in the preparation of financial statements

- b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America
- c. The design, implementation, and maintenance of internal control relevant to the preparation

and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error

- d. The prevention and detection of fraud
- e. To ensure that the School complies with the laws and regulations applicable to its activities
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to me for the engagement
- g. To provide me with (i) access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters; (ii) additional information that we may request from you for the purpose of the review engagement, and (iii) unrestricted access to persons within the School of whom we determine it necessary to make inquiries
- h. To provide me, at the conclusion of the engagement, with a letter that confirms certain representations made during the review
- i. You agree to assume all management responsibilities relating to the financial statements and related notes preparation and the depreciation schedule preparation and any other nonattest services we provide. The above services will be performed based on information and records provided by you. 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 nonattest services by designating an individual, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. The attached Understanding of Non-Attest Services further documents our understanding regarding the objective of the nonattest services, the services to be

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performed, our responsibilities, your acceptance of your responsibilities, and the limitations on the services.

Your Responsibilities - Attestation (Agreed-Upon Procedures) Engagement

You will agree to the procedures to be performed that are described in the attachment to this letter; and will acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to perform specified procedures on certain control and compliance matters contained in the Louisiana Attestation Questionnaire for the year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*.

As stated previously, these procedures were also agreed to by the Louisiana Legislative Auditor; and the Legislative Auditor also acknowledges that the procedures are appropriate for the intended purpose of the engagement

You have acknowledged to us your intent to complete and sign the Louisiana Attestation Questionnaire, indicating your responsibility for the assertions therein. Likewise, you are responsible for the School compliance with the laws and regulations specified in the questionnaire and the effectiveness of the School internal control over compliance with those laws and regulations.

In addition, you are responsible for providing me with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the School from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm managements responsibility for the School compliance with the laws and regulations specified in the questionnaire and the effectiveness of the School internal control over compliance with those laws and regulations.

Our Report

We will issue a written accountant's review report upon completion of our engagement. Our report will be addressed to the School governing board. We cannot provide assurance that an unmodified accountant review report will be issued. Circumstances may arise in which it is necessary for me to report known departures from accounting principles generally accepted in the United States of America, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

The School agrees to include our accountants' review report in any document containing financial statements that indicate such financial statements have been reviewed by me, and, prior to

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inclusion of the report, to ask our permission to do so.

Our report will have an other-matter paragraph that will describe the required supplementary information that is presented and/or omitted, as well as the supplementary information that is presented. The paragraph will state that the required supplementary information and supplementary information is the responsibility of the School management and will also inform the user that we reviewed all information presented, but do not express an opinion on the information presented.

We will also issue a written attestation report upon completion of our engagement that lists the procedures performed, our findings, and management's response to our findings. The attestation report will be addressed to the School and the Louisiana Legislative Auditor and will be included with our report on the reviewed financial statements.

If we encounter restrictions in performing the agreed-upon procedures, we will discuss that matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our attestation report.

Our attestation report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You understand that the attestation report is intended solely for the use of the School and the Legislative Auditor and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, the report will be distributed by the Legislative Auditor as a public document.

The reporting package will also include the following:

- a. A schedule of per diem paid to board members, as required by House Concurrent Resolution No. 54 of the 1979 Legislative Session, if applicable;
- b. The schedule of compensation, reimbursements, benefits, and other payments to agency head, political subdivision head, or chief executive office, as required by Louisiana Revised Statute 24:513 A. (3);
- c. Managements corrective action plan for any findings contained in the report, which the School management will complete;
- d. A summary schedule of prior findings, which the School management will complete; and
- e. The signed Louisiana Attestation Questionnaire

We will assist you in the preparation of management's corrective action plan, if applicable, and

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the summary schedule of prior year findings, if applicable.

If, for any reason, we are unable to complete the review of the School financial statements, we will not issue a report on such statements as a result of this engagement. If, for any reason, we are unable to complete any of the agreed-upon procedures, we will describe in our report any restrictions on the performance of the procedures or not issue a report and withdraw from the engagement. Should such a situation arise, we will notify you and the Legislative Auditor.

There may be existing circumstances that, in our professional judgment, will require that we not issue an attestation report and withdraw from the engagement. Such circumstances include the following:

- a. You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement;
- b. You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable;
- c. We determine that the description of the procedures performed, or the corresponding findings are misleading in the circumstances of the engagement;
- d. We determine that restrictions on the performance of the engagement are not appropriate.

Due Professional Care

A review/attestation may not meet the needs of all report users, who may require additional information and assurances on the financial statements, internal control, and compliance with laws and regulations. In accordance with *Government Auditing Standards*, you should consider whether additional testing of financial statement amounts and presentations, controls, and compliance are necessary to supplement the coverage of these areas and to meet the reasonable needs of report users. These additional needs are quite often met by:

- a. An audit of financial statements conducted in accordance with *Government Auditing Standards*,
- b. Supplemental (or agreed-upon) procedures, or
- c. An examination of compliance or internal control resulting in an opinion.

If during the performance of our engagement we become aware that a review/attestation will not satisfy the requirements of all report users, laws, and regulations, we will notify you as soon as

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this comes to our attention. We will then submit another engagement letter for your approval that complies with the applicable requirements, and will submit the engagement to the Legislative Auditor for approval. We will consider all standards that may apply, but in particular, we will be cognizant of:

- a. State of Louisianas audit law.
- b. Audit requirements of *Government Auditing Standards*.
- c. *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR Chapter we and Chapter II, parts 200, 215, 225 and 230) requirements when federal award expenditures equal or exceed \$750,000 for the fiscal year.
- d. Bond requirements, either to issue bonds or as a bond indenture provision.
- e. Other contractual requirements

We are available to discuss the expanded needs of report users, the nature of the expanded examinations, and the degree to which these type examinations, or other examinations, will meet the needs of the School and its report users.

Timing of Engagement

We anticipate that the engagement will commence no later than June 1, 2026, and that the reports will be issued no later than June 30, 2026.

Recommendations

During the course of our engagement, it is possible that we may observe opportunities for observe variances with applicable laws and regulations or other matters that should be brought to your attention. our comments and recommendations concerning such matters, if any, will be conveyed to you in written form.

Prior Comments and Recommendations

Our engagement will include a review of any prior-year suggestions, recommendations, and/or comments included in the summary schedule of prior findings. As to any current-year recommendations, suggestions, and/or comments, we will afford you the opportunity to respond to such matters and include your response in management's corrective action plan.

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Engagement Completion

At the completion of our engagement, we will send five hardcopies of our report to the School. We will submit a .pdf file of our report, including the management letter, if applicable, and managements plan of corrective action, if applicable, to the Legislative Auditor. Either we or the School shall send a copy of the report, any management letter, and management's corrective action plan to each state grantor agency providing assistance to the School, if applicable.

If we find events subsequent to the issuance of our reports that would cause me to revise and reissue the reports, we will notify the Legislative Auditor immediately. we shall distribute the revised and reissued reports in the same fashion and to the same individuals and organizations as the original reports.

Changes

The Legislative Auditor will be notified immediately in writing of the accountant's decision to withdraw from the engagement or if the engagement is cancelled, to include all substantive reasons for the withdrawal or cancellation.

The Legislative Auditor will be notified immediately, in writing, if there are any significant disagreements. The Legislative Auditor will be notified immediately, in writing, if there are any changes in this agreement or if there are any restrictions placed on me during the engagement, to include failure to provide the appropriate books and records in a timely manner or denial of access to appropriate books and records, that would impact the scope of the engagement or the nature of the tests required under the previously discussed standards.

Compensation

Our fee for this engagement will be \$15,000, including out-of-pocket expenses. This fee estimate is based on the assumption that you will provide assistance, anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the engagement. 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. Any amendments to the not-to-exceed amount of the fees will be in writing and signed by both our firm and the School.

Engagement Documentation

It is understood that our engagement documentation is confidential information. However, we will make our engagement documentation available to the Legislative Auditor, any successor auditor/accountant, or any organization of the Louisiana Board of Certified Public Accountants authorized to perform quality assurance reviews as required by law. We will follow the Legislative

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Auditors policy regarding confidentiality of audit/engagement documentation found in the *Louisiana Governmental Audit Guide* when giving access to engagement documentation to any parties other than those previously named individuals and organizations.

Should we become aware of any illegal acts, we shall make our engagement documentation available to the local School attorney and/or any other state or federal enforcement or regulatory agency without liability. We will retain the engagement documentation for five years.

External Quality Review

We have previously provided you with our latest external quality review, dated November 14, 2023.

Other Services

You may request that we perform additional nonattest services not contemplated by this engagement letter.

If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We may also issue a separate engagement letter covering the additional services. In the absence of any other written communication from me documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Under the provisions of *Government Auditing Standards*, our ability to provide nonattest services may result in an impairment of our independence and therefore may be limited for the duration of this engagement and for the period covered by this engagement. We will consult those standards and the Louisiana Legislative Auditor to determine whether such an impairment exists, prior to the performance of any nonattest services.

Approval

We appreciate the opportunity to be of service to you, and believe this letter accurately summarizes the significant terms of our engagement. If these comments and arrangements meet with your approval, please sign below and return the agreement to me.

In accordance with the provisions of state law, this engagement agreement must be approved by the Legislative Auditor prior to commencement of our work. Upon your signature and approval, we will seek the approval of the Legislative Auditor of this engagement.

We look forward to a pleasant association and the opportunity to provide the services included in this engagement. If you have any questions, please let me know.

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Respectfully,

A handwritten signature in black ink that reads "Ron Woodard, CPA". The signature is fluid and cursive, with the first name "Ron" being more prominent.

Woodard & Associates (APAC)
Monroe, Louisiana

RESPONSE:

This letter correctly sets forth the understanding of **Academy of Collaborative Education**.

By

Title

Date

ATTACHMENT TO REVIEW/ATTESTATION ENGAGEMENT AGREEMENT - AGREED-UPON PROCEDURES FOR GOVERNMENTAL AGENCY

With respect to your representations included within the Louisiana Attestation Questionnaire, as of June 30, 2024, and for the year then ended, we will apply the following agreed-upon procedures:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).
3. Obtain a list of all employees paid during the fiscal year.
4. Report whether any employee's names appear on both lists obtained in Procedures 2 and 3.
5. Obtain a list of all disbursements made during the year, and a list of outside business interests of board members, employees, and board members and employees' immediate families. Report whether any vendors appear on both lists.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.
7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.
8. Compare the revenues and expenditure of the final budget to actual revenues and expenditure. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditure exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) report whether the six disbursements were approved in accordance with managements policies and procedures.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided a timely report in accordance with R.S. 24:513.
14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1.A.(2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R. S. 24:513 (the audit law).

Prior-Year Comments

15. Obtain and report managements representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Coversheet

VCOM Memorandum of Understanding

Section:	II. Governance
Item:	D. VCOM Memorandum of Understanding
Purpose:	Discuss
Submitted by:	
Related Material:	V1.10.28.25.ACE_VCOM.MOU.docx.pdf

**MEMORANDUM OF UNDERSTANDING
BY AND BETWEEN
ACADEMY OF COLLABORATIVE EDUCATION
AND
Edward Via College of Osteopathic Medicine
IN ACCORDANCE WITH LRS 17:3914(L)**

This Memorandum of Understanding is entered into by and between **Academy of Collaborative Education (ACE)** (hereinafter referred to as “Charter School”), herein represented by its duly authorized representative, and the **Edward Via College of Osteopathic Medicine (VCOM)** (hereinafter referred to as the “Partner School”), herein represented by its duly authorized Representative of the Partner School. The Charter School and Partner School shall be referred to herein collectively as the “Parties”.

Purpose

The stated and limited purpose of this Memorandum of Understanding is to establish a collaborative relationship between the Charter School and the Partner School for the purpose of allowing VCOM student doctors to complete approved volunteer and clinical observation hours within the ACE educational setting. During these experiences, student doctors may have access to limited student information necessary for educational and training purposes. All access to student information shall be in strict compliance with the Family Educational Rights and Privacy Act (FERPA), La. R.S. 17:3914, and all other applicable privacy laws.

All Partner School student doctors and volunteers shall serve in a non-clinical, non-treatment capacity and shall at all times remain under the supervision of ACE staff when interacting with students. The purpose of this partnership is to:

1. provide the Partner School (VCOM) students with and to complete approved volunteer and clinical observation hours within the ACE educational setting; and
2. to allow the Partner School (VCOM) students access to student information necessary for observation and participation in educational and therapeutic activities, consistent with FERPA and all applicable privacy laws, solely for educational and training purposes.

Term

This Memorandum of Understanding shall become effective upon the execution by both Parties and shall remain in effect until and unless either notifies the other, in writing, of the termination thereof.

Confidentiality

The Parties hereby agree to handle all student information in accordance with the provisions of the Family Educational Rights and Privacy Act, 20 USC Section 1232(g), et seq and LRS 17:3914. The Parties agree that all such information is confidential and will not be disclosed to any person, except as provided to herein.

The Partner School acknowledges that all student doctors or volunteers with access to student information shall be considered “school officials” under FERPA for the limited purpose of this Memorandum and shall receive appropriate orientation on maintaining confidentiality.

Restrictions on Use

The Parties, inclusive of their employees, agents, contractors, or representatives thereof, may not use the student information for any purpose not expressly and explicitly set forth herein.

Indemnification

The Partner School hereby agrees to indemnify and hold harmless the Charter School against and from all costs, expenses, damages, injuries, losses or causes of action arising out of the actions of the Partner School or its employees, agents, contractors or representatives thereof that result in the failure to keep confidential and secure the student information obtained from the Charter School pursuant to this Memorandum.

The Charter School hereby agrees to indemnify and hold harmless the Partner School against and from all costs, expenses, damages, injuries, losses or causes of action arising out of the actions of the Charter School or its employees, agents, contractors or representatives thereof that result in the failure to keep confidential and secure the student information obtained from the Partner School pursuant to this Memorandum.

Insurance and Liability

The Partner School shall maintain professional and general liability insurance for all student doctors and faculty participating under this Memorandum and shall provide proof of such coverage upon request.

Background Check/Verification

The Partner School shall ensure, in writing, that all student doctors or volunteers assigned to participate in observation or volunteer activities on the campus of the Charter School have successfully completed both a Federal Bureau of Investigation (FBI) background check and a Louisiana State Police background check prior to beginning any on-site activities. Verification of these clearances shall be provided to the Charter School prior to the commencement of any observations or volunteer service.

Provision of School Information

The Charter School shall provide the Partner School with a copy of the annual school calendar and all applicable safety and operational policies relevant to volunteer and observation activities. These materials shall be provided prior to the start of each academic year and updated as necessary to ensure that all volunteers and student doctors are informed of current school schedules, safety protocols, and campus procedures.

Scheduling and Identification Requirements

The Partner School shall provide the Charter School with an annual calendar of planned observation and volunteer rotations, aligning with the Charter School's academic calendar to the extent possible. The Partner School shall also submit, in advance of each rotation, the names of all student doctors or volunteers who will participate. Each student doctor or volunteer shall present a valid driver's license or

government-issued photo identification upon their initial visit to the Charter School for entry into the school's visitor management system in accordance with campus safety procedures.

Security Breach

Security Breach shall mean any act or omission that compromises either the security or the confidentiality of the student information provided. In the event of a security breach the Party that suffered the security breach shall take all commercially reasonable steps to remedy the security breach and prevent any other similar breach. The Party that suffered the security breach shall notify the other Party immediately upon learning thereof by reasonable means, including but not limited to phone, email or other written correspondence delivered promptly. Upon the occurrence of a security breach the Parties will work cooperatively to determine the extent thereof and to identify actions or policies that will serve to remedy any loss and/or prevent any further occurrence. The Parties further agree to take all actions reasonably necessary to identify the employee, agent or contractor of the respective party who knowingly and/or willfully fail to maintain the confidentiality of such information and report such persons to the proper authorities for prosecution in accordance with La. R.S. 17:3914(G).

Destruction of Data

The Parties agree that any student information provided by the other under this Memorandum will, upon completion of the purposes set forth herein, be destroyed in such a manner that the student information will be unavailable to any other person or to the Party to which it had been provided. The Party responsible for such destruction shall certify to the party from whom the information was obtained that such destruction was performed.

Governing Law

Exclusive jurisdiction and venue for any dispute, claim or suit between the Parties hereto shall be in the State District Court within whose jurisdiction the District is located or the State District Court within which the Charter School is physically located.

The Charter School waives all right to remove any suits between the Parties arising out of this Memorandum to any other State or Federal Court other than as set forth herein.

The laws of the State of Louisiana, without regard to conflicts of law provisions, shall govern any interpretation of or disputes arising from this Memorandum.

Severability

Should any provision of this Memorandum be declared unenforceable by a Court of competent jurisdiction or become impossible to apply, that provision shall be deemed severed here from with the balance of this Memorandum remaining in full force and effect.

Amendment

Should the need arise to amend or change any of the provisions of this Memorandum to better satisfy the intent of La. R.S. 17:3914(L) or other applicable provisions of law, both Parties shall execute a written, mutually agreeable amendment to affect such change.

Notices

All notices, communications and information exchanged between the Parties pursuant to this Memorandum shall be delivered to the following representatives:

Partner School: Edward Via College of Osteopathic Medicine

Charter School: Academy of Collaborative Education

This is done and executed as indicated below.

Edward Via College of Osteopathic Medicine (Partner School)	Academy of Collaborative Education, (Charter School)
By its duly authorized Representative,	By its duly authorized representative, Joellen Freeman.
Date:_____	Date:_____