



PROPOSAL TO PROVIDE AUDIT SERVICES

OGDEN PREPARATORY ACADEMY

Prepared by:
M. Paul Winward, CPA



www.squire.com | 801.225.6900 | Offices in Utah, Arizona, and Nevada

OGDEN PREPARATORY ACADEMY
Pricing Proposal for Audit and Related Services
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March 3, 2026

Board of Directors
Ogden Preparatory Academy

This fee proposal submitted by Squire & Company, PC is in response to a request to provide a fee proposal for audit and related services for Ogden Preparatory Academy. Our fee proposal is enclosed.

Contact information for the firm is as follows:

Address:	1329 South 800 East Orem, Utah 84097-7700
Telephone:	(801) 494-6031 Fax: (801) 228-2130
Your contact:	M. Paul Winward, CPA
E-mail:	paulw@squire.com

As you read the proposal please keep in mind that we are available to assist the school beyond the audit. We have been a consistent resource for charter schools since the first charter schools opened to students in 1999. Many schools have benefitted from our charter school training and presentations at UAPCS conferences.

Our current experience with over 30 Utah charter schools and 23 Utah school districts, our experience with QuickBooks accounting system, and our experience with Red Apple Financial allow us to give the school the outstanding, professional service needed to comply with accounting, auditing and reporting standards, and to act as a valued resource.

Squire has completed 843 charter school audits and 404 school district audits to date. We have consistently provided audit and related services to charter schools throughout Utah and have been able to submit our reports by the established deadlines.

Our goal is to do more than our clients expect. We trust this proposal meets your expectations. We know we can provide a quality product while giving Ogden Preparatory Academy the personal and professional attention it seeks. Please call for additional information.

Respectfully,

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Squire & Company

PROPOSAL TO PROVIDE AUDIT SERVICES

A. Introduction to Squire & Company, PC

Since 1973, Squire & Company, PC, a firm of certified public accountants with locations in Utah, Arizona, and Nevada, has provided a full range of professional services in auditing, accounting, and taxes, as well as information technology and management advisory services for a variety of industries and entities throughout the United States of America and internationally. We perform over 500 audits annually, including over 200 audits performed for nonprofit organizations, Utah school districts and charter schools.

Personnel consist of 98 certified public accountants. Our current professional and support staff is summarized as follows:

	Total Personnel
Partners	38
Directors and managers	40
Professional accountants	125
Interns and seasonal	20
Operations and administrators	75
Total personnel	<u>298</u>

All of the certified public accountants at Squire are currently licensed to practice in the State of Utah. We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this engagement by any governmental department or agency.

In relation to the School, our firm meets the independence requirements of the American Institute of Certified Public Accountants.

Squire had provided auditing and related services for school districts since the firm began in 1973. Squire currently provides auditing and related services to 32 Utah charter schools and 23 Utah school districts.

Squire was also one of the first accounting firms in Utah to perform audit and related services for charter schools when they opened in 1999. Since that time, Squire has continued to provide services to charter schools and has been selected by many charter schools to perform audit and related services.

We are freely accessible to School personnel throughout the year and will be able to respond quickly to requests.

Address:
1329 South 800 East
Orem, UT 84097

Telephone:
(801) 225-6900

Facsimile:
(801) 228-2118

Your contacts:

M. Paul Winward, CPA
paulw@squire.com
(801) 494-6031

David R Brown, CPA
daveb@squire.com
(801) 494-6029

Kirsten LaKose
(Administrative Assistant)
kirstenl@squire.com



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Charter School Resource

Squire is committed to being a resource to charter schools. Squire identified a need for training charter school accountants and hosted training from 2007 to 2016 focused on charter school accounting issues.

Our charter school training is indicative of the time and effort spent by Squire to stay informed of charter school accounting issues and to provide charter schools with timely, relevant information necessary to comply with new state rules and regulations and to provide better information on which to base decisions. Much of knowledge is based on the extensive work Squire performs for Utah charter schools and school districts, inquiries received throughout the year, and our interaction with the Utah State Office of Education.

Squire Awards

Squire has been Utah's trusted accounting partner for over 50 years. We work hard to develop relationships with our clients – and that trust leads to success. We're consistently named one of the top companies to work for in Utah, as well as an outstanding provider of tax, audit, and advisory services.



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B. Project Team

The professionals directly assigned to work on this engagement include the following:

M. Paul Winward, CPA – Engagement Partner



Paul joined the firm in 1996 shortly before receiving a master of accountancy degree from Brigham Young University in December 1996. Paul has twenty-six years of auditing experience working in public accounting at Squire. Paul serves as the engagement partner for many of the firm’s charter school audits. Paul has been actively involved in teaching charter school board members and accounting personnel through Squire’s charter school training and Utah Association of Public Charter Schools conferences. His nonprofit experience also includes working with membership societies, community health centers, school district foundations; among other organizations organized to provide various services to the community.

David R Brown, CPA – Engagement Quality Control Audit Partner



Dave received a master of accountancy degree from Utah State University in December 1993; he also has an associate’s degree from Snow College in computer information systems. He has twenty-five years experience working in public accounting at Squire as well as four years experience as a controller for a multi-state engineering firm. Dave serves as engagement partner for several school districts and charter school audits. Dave understands accounting systems and accounting functions and assists clients in designing and implementing adequate internal controls.

Other Professional and Support Staff

Additional Squire staff who have experience with charter schools and who may be assigned to perform audit and related services for the charter school are as follows:

Michael Bullock, CPA	Thomas Hezseltine, CPA	Devan Bartholomew, CPA
Trae Johansson, CPA	Ross Barton, CPA	Mike Mortensen, CPA
Angel Paredes, CPA	Tanner Robertson	Nick Broadhead
Zach Dodds	Josh Shelley	

Our firm experiences low turnover and the partner and staff assigned to work on the audit would likely remain constant unless personnel changes were requested by the school.

We do not plan to use the services of other audit firms or specialists in the course of the audit.

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Our firm issues about 100 audit reports annually under the provisions of *Government Auditing Standards* and 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Squire & Company, PC has not been the object of any disciplinary action during its existence. No firm employee has had a complaint against them by the state board of accountancy or any other regulatory authority. Our peer review report is included as Appendix V and can be accessed at <http://peerreview.aicpaservices.org/publicfile/default.asp>.

C. Qualifications and Knowledge

In relation to charter schools, our firm meets the independence requirements of the American Institute of Certified Public Accountants.

Our auditors responsible for planning, directing, conducting, or reporting on nonprofit engagements have completed annually over 40 hours of continuing education and training with at least 12 of those hours in subjects directly related to the nonprofit environment and to nonprofit accounting and auditing.

Squire & Company, PC has an appropriate internal control system in place and participates in an external quality control review program. Our established internal quality control system provides reasonable assurance that we have established, and are following, adequate audit policies and procedures and have adopted, and are following, applicable audit standards. Also, every three years, we undergo an external quality control review that determines that our internal quality control system is in place and operating effectively and established policies and procedures and applicable accounting standards are being followed in our audit work.

The firm is a member of the AICPA's Center for Audit Quality and Government Audit Quality Center. The firm subscribes to the *AICPA Audit & Accounting Guide -Not-for-Profit Entities*, *AICPA Not-for-Profit Entities Illustrative Financial Statements*, *AICPA Not-for-Profit Entities: Best Practices in Presentation and Disclosure*, and to the monthly newsletter *PPC Nonprofit Update*. These subscriptions supplement our extensive audit and accounting library.

We are familiar with auditing computer-based accounting systems. We have experience auditing charter schools using QuickBooks. We are freely accessible to the School's personnel and will be able to respond quickly to requests.

We are very familiar with the GASB financial reporting standards and have assisted our clients with the preparation of their financial statements in accordance with those standards. We are available to assist the School's personnel in implementing the new requirements and the preparation of the financial statements.

D. Audit Approach

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We will also audit the compliance of Ogden Preparatory Academy with compliance requirements applicable to the school described in the *State Compliance Audit Guide*.

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Should Ogden Preparatory Academy expend more than \$1,000,000 of federal funds, our audit (for an additional fee) will also be conducted in accordance with the Single Audit Act and the provisions of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and will include test of the accounting records, a determination of major federal programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express an opinion and to render the required reports. The audit report would include the required supplementary schedule of expenditures of federal awards. We will also prepare the Data Collection Form that summarizes our audit findings. The Data Collection Form will be submitted online as required by the Federal Audit Clearinghouse.

As required by auditing standards, 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. We will also perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program, when applicable.

We will work closely with Ogden Preparatory Academy's administration, as their schedules permit, in planning and conducting the audit. We will also work with Ogden Preparatory Academy's Board to identify specific areas to emphasize in order to obtain the desired level of audit coverage in those areas.

We may prepare a letter to management that will include our findings and recommendations relative to internal control and compliance with applicable laws and regulations and the provisions of contracts and grant agreements, as applicable, and adherence to generally accepted accounting principles. The management letter should include the written responses from the school for each recommendation.

We plan to discuss any accounting issues with management as they arise and to meet with the board or a board committee to present our audit and any findings related to the audit.

A calendar of anticipated dates for completing the various services is provided in Appendix IV. Squire plans to meet these dates and submit all reports by their due dates.

E. Public School Audit Experience

Appendix I provides a list of the charter schools Squire currently serves and those Squire has served in the past. Appendix II provides a list of the school districts Squire currently serves.

Squire has successfully completed a total of 843 charter school audits and over 404 school district audits. The amount of work performed for charter schools and school districts provides Squire with the unique ability to perform audit and related services in an efficient, cost-effective manner. This results in substantial costs savings when Squire provides these services to any charter school because of our experience with the accounting and compliance issues encountered by charter schools.

The following charter schools, similar in size to Ogden Preparatory Academy, are provided as references:

Charter School	Contact	Phone	Email	October 2025 Enrollment Count
John Hancock Charter School	Craig Frank	801-796-5646	craigfrank@johnhancockcs.org	1,089
Lincoln Academy	Jake Hunt	801-756-2039	hunt@lincoln-academy.org	909
Vista at Entrada, School of Performing Arts and Technology	Troy Bradshaw	435-673-4110	tbradshaw@vistautah.com	1,088

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What Squire Clients Are Saying



“Squire has conducted financial audits for the Utah Local Governments Trust and many Trust members for years. We value Squire’s expertise, transparency, and professionalism.”

– Steven A. Hansen
Utah Local Governments Trust



“Squire & Company has been our auditor for over 20 years. We have found their service to be timely, accurate and extremely helpful in keeping us current with GASB standards. Most importantly however, their professionalism in their interactions with us and our employees has been exceptional. They have truly added value to our organization far beyond an audit opinion. “

– Tim Leffel
Davis School District



“Because governmental accounting is so specialized, it is critical that an auditor not only understands, but is fluent in the technical accounting concepts and issues surrounding governments. Squire has that expertise and the amount of partner time and attention they provide is unrivaled. Our accounting has improved tremendously from their recommendations over the years and we have benefited greatly from their experience and expertise. Squire’s knowledge of governmental accounting and auditing is unmatched in the local audit community.”

– Shanell Beecher
Salt Lake County

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F. Fees

Squire is committed to providing quality, timely service at a good value to charter schools. The knowledge and experience Squire has gained from performing audit services for many years allows us to complete these services more efficiently and cost-effectively without sacrificing quality of service or timeliness of report submission.

Squire has also worked with Ogden Preparatory Academy in the past and we are familiar with your systems and procedures.

Appendix III provides the proposed fee range (based on Ogden Preparatory Academy's October 1, 2025 enrollment) for the year ending June 30, 2026.

Squire fees identified in this proposal will change for anticipated increases in the cost of living and any changes in the enrollment of the school in subsequent years.

Additional services and consultation beyond the normal scope of a financial audit are available upon your approval at our standard rates, averaging \$275 per hour. Examples of such services are implementation of new accounting standards, payroll assistance, pension plan administration and assistance, and other accounting issues.

G. Additional Information

Non-discrimination Clause

We affirm that Squire & Company, PC does not discriminate against any individual because of race, religion, sex, color, sexual orientation, gender identity, age, disability, or national origin, and that these shall not be a factor in consideration for employment, selection for training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

Conflict of Interest

We affirm that none of our officers, employees, or immediate family members of officers and employees is or has been an elected official, employee, board member, or commission member of the School or its affiliates. We have not provided any compensation in any form, whether directly or indirectly, to an elected official, board member, or commission member of the School or its affiliates.

Professional Liability and Workers Compensation Insurance Coverage

We certify that we have, and will continue to obtain, adequate professional liability and workers compensation insurance coverage.

Record Retention

We will retain copies of all audit working papers, audit programs, time control records, and reports for a period of at least six years after completion of related services and such records are available for inspection by the School and oversight agencies, as requested.

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Debarment

We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract by any governmental department or agency.

Other Services

The School will have access to all the professionals and the resource library at Squire. In addition, we stand ready to assist the School in implementing new accounting and regulatory standards as they become effective.

Our Commitment

Our goal is to do a little more than our clients expect. We trust this proposal meets your expectations. We know we can provide a quality product while giving the School the personal and professional attention it seeks.

APPENDIX I

Utah Charter Schools Audited by Squire

Charter School	Contact	Phone	Years as Auditor	October 2025 Enrollment Count
Beehive Science & Technology Academy	Hanifi Oguz	801-576-0070	20	893
Canyon Rim Academy	Dave Garrett	801-474-2066	17	514
Channing Hall	Jacki Stout	801-572-2709	19	612
City Academy	Ryan Marchant	801-596-8489	26	130
Dual Immersion Academy	Angela Fanjul	801-972-1425	18	415
East Hollywood High School	Ryan Marchant	801-886-8181	21	331
Fast Forward Charter High School	Ryan Marchant	435-713-4255	21	491
Franklin Discovery Academy	Jenn Price	801-785-6500	9	791
GreenWood Charter School	Tracey Nelson	801-590-2972	5	360
Intech Collegiate High School	Jason Stanger	435-753-7377	13	194
John Hancock Charter School	Craig Frank	801-796-5646	9	1,089
Karl G. Maeser Academy	Steve Whitehouse	801-235-9000	18	672
Leadership Academy of Utah	John Tripp	800-200-6869	8	526
Lincoln Academy	Jake Hunt	801-756-2039	20	909
Monticello Academy	Dane Roberts	801-417-8040	19	1,166
Odyssey Charter School	Russell Schellhous	801-492-8105	20	455
Ranches Academy	Stephanie Colson	801-789-4000	20	361
Real Salt Lake Academy High School	Sam Gibbs	385-474-9052	8	398
Renaissance Academy	Mark Ursic	801-768-4202	19	760
Ronald Reagan Academy	Justin Riggs	801-489-7828	19	675
Salt Lake Arts Academy	Deborah Candler	801-531-1173	23	409
Salt Lake Center for Science Education	Alan Kearsley	801-578-8334	17	346
Salt Lake City Open Classroom	Alan Kearsley	801-578-8334	18	270
Spectrum Academy	Courtney England	801-936-0318	19	1,572
Timpanogos Academy	Errol Porter	801-785-4979	24	489
Treeside Charter School	Rachel Brunson	385-309-1668	8	364
Utah Arts Academy	Kent Brown	435-414-4535	1	364
Utah County Academy of Sciences	Tara Merryweather	801-863-2222	21	463
Utah International Charter School	Usha Narra	385-290-1306	12	190
Utah Military Academy	Bill Orris	801-689-3013	2	1,163
Vanguard Academy	Jackie Kingston	801-327-8724	10	661
Vista at Entrada, School of Performing Arts and Technology	Troy Bradshaw	435-673-4110	16	1,088

Charter schools served by Squire in the past:

Academy of Math Engineering and Science	Providence Hall
American Leadership Academy	Rockwell Charter High School
Bear River Charter School	Salt Lake School for the Performing Arts
C.S. Lewis Academy	Soldier Hollow Charter School
DaVinci Academy of Science and the Arts	St. George Academy
Entheos Academy	Summit Academy
Esperanza Elementary	Thomas Edison Charter School
Freedom Academy	Utah Charter Academies
Gateway Academy	Utah Virtual Academy
George Washington Academy	Valley Academy
Good Foundations Academy	Venture Academy
Itineris Early College High School	Voyage Academy
Lakeview Academy Charter School	Walden School of Liberal Arts
Legacy Preparatory Academy	Wasatch Waldorf Charter School
Mana Academy	Alianza Academy ^
Merit Preparatory Academy	Athlos Academy ^
Moab Community School	American International School of Utah ^
Mountainville Academy	Aristotle Academy ^
Navigator Pointe Academy	Dream Charter School ^
Noah Webster Academy	Liberty Academy ^
Northern Utah Academy of Math Engineering and Science	Park City School District Learning Center ^
Ogden Preparatory Academy	Pioneer High School for the Performing Arts ^
Paradigm High School	Success Charter School (Granite School District) ^
Promontory School of Expeditionary Learning	Summit Academy High School ^
	Utah Deaf Education and Literacy (Jean Massieu School) ^

^ Ceased operations - Squire performed work while operating

APPENDIX II

Utah School Districts Audited by Squire

School District	Contact	Phone	Years of Service	October 2025 Enrollment Count
Alpine School District	Robert Boyer	801-756-8400	10+	84,215
Beaver County School District	Todd Burke	435-438-2291	3	1,452
Box Elder School District	Neil Stevens	435-734-4800	5	12,087
Canyons School District	Leon Wilcox	801-501-1037	10+	31,499
Daggett School District	Bruce Northcott	435-784-3174	9	140
Davis School District	Tim Leffel	801-402-5234	10+	67,466
Garfield County School District	Lane Mecham	435-676-8821	10+	1,319
Grand County School District	Matthew Keyes	435-259-3483	10+	1,376
Granite School District	Chris Lewis	801-646-4200	10+	54,467
Jordan School District	Daniel Ellis	801-567-8388	10+	55,820
Juab School District	Darin Clark	435-623-1940	10+	2,654
Kane County School District	Cary Reese	435-644-2555	8	1,386
Logan City School District	Jeff Barben	435-755-2300	6	5,075
Murray City School District	Richard Reese	801-264-7415	10+	5,404
Park City School District	Randy Upton	435-645-5600	10+	4,049
Provo City School District	Devyn Dayley	801-374-4800	1	13,010
Salt Lake City School District	Alan Kearsley	801-578-8307	10+	17,649
Sevier School District	Chad Lloyd	435-896-8214	10+	4,272
South Summit School District	Adam Robinson	435-783-4301	3	1,516
Tooele County School District	Lark Reynolds	435-833-1900	10+	15,737
Uintah School District	Troy Timothy	435-781-3100	3	6,350
Wayne County School District	Seth Taft	435-425-3813	10	406
Weber School District	Brock Mitchell	801-476-7800	10+	30,968

Annual services provided for school districts and charter schools include:

- Audit of basic financial statements

- Audit of federal programs as required by the Single Audit Act

- Audit of state programs as required by the *State of Utah Legal Compliance Audit Guide*

- Assistance with preparation of Annual Comprehensive Financial Report or basic financial statements

- Visits to individual schools and programs annually

- Preparation of Data Collection Form

- Preparation of IRS Form 990 and related tax consultation

- Assistance with and/or preparation of state Annual Financial Report (AFR) and Annual Program Report (APR)

- Assistance with implementation of new accounting and reporting standards

APPENDIX III
Proposed Fees for Audit and Related Services
Based on October 2025 Fall Enrollment Student Count (974 students)
Year Ending June 30, 2026

Financial Audit:	\$ 16,000
Audit of financial statements	
Assistance with preparation of financial report	
Federal Compliance Audit:	
One federal major program *	4,500
State Compliance Audit:	2,150
State programs and general compliance areas	
Related Services:	
Preparation of IRS Form 990	<u>1,400</u>
Grand Total	<u><u>\$ 24,050</u></u>

* each additional federal major program will have a fee of \$2,500

APPENDIX IV
Proposed Audit Calendar
Year Ending June 30, 2026

Anticipated
Date

Tests of controls and compliance:

State compliance tests July - Aug. 2026
Major federal programs for Single Audit

Fieldwork:

Audit year-end accounts and balances July - Aug. 2026
Review results of audit with the school management Oct. 2026

Reporting:

Assist with drafting of financial statements and related reports (due November 30, 2026) Oct. 2026

Deliver reports to Board: Nov. 2026
Audit opinion on financial statements
State Compliance Audit
Single Audit

Prepare Data Collection Form Nov. 2026

Prepare IRS Form 990 Dec. 2026



6025 SOUTH QUEBEC STREET, SUITE 260
CENTENNIAL, COLORADO 80111
303-792-3020 (O) | 303-232-7237 (F)
WWW.WCRCPA.COM

Report on the Firm's System of Quality Control

June 25, 2024

To the Shareholders of Squire & Company, P.C. and
the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Squire & Company, P.C. in effect for the year ended December 31, 2023. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of the applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans; and an examination of a service organization (SOC 2® engagement).

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 Squire & Company, P.C. in effect for the year ended December 31, 2023, 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. Squire & Company, P.C. has received a peer review rating of pass.

Watson Coon Ryan, LLC

Centennial, Colorado