



Ivy Hill Preparatory Charter School
Report to the Board of Trustees
June 30, 2021

October 18, 2021

Presented by

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A large, thick teal circle graphic that frames the text "KNOW GREATER VALUE".

**KNOW
GREATER
VALUE**

October 18, 2021

Board of Trustees
Ivy Hill Preparatory Charter School
475 E 57th Street
Brooklyn, NY 11203

We are in the process of completing our audit of the financial statements of Ivy Hill Preparatory Charter School (the "School") as of and for the year ended June 30, 2021.

Professional standards require us to communicate with you regarding audit matters that are, in our professional judgment, significant and relevant to those charged with governance ("TCWG") in overseeing the financial reporting process. This communication is intended to provide you with these required communications as well as other findings and information regarding our audit.

We are pleased to be of service to you and Ivy Hill Preparatory Charter School and appreciate the opportunity to present our audit findings to you. We are also pleased to discuss other matters which may be of interest to you and to answer any questions you may have.

This information is intended solely for the information and use of TCWG and management of Ivy Hill Preparatory Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP

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Status of the Audit and Other Services

Audit of the Financial Statements

- Audit fieldwork is substantially complete. The scope of our fieldwork was substantially the same as described in our Audit Planning communications.
- The financial statements have been drafted and reviewed by management.
- We anticipate that we will be issuing an unmodified report on the financial statements upon completion of all outstanding audit related item. If the nature of our report changes, we will notify you prior to issuance.
- The following audit related items remain outstanding:
 - Signed management representation letter

Other Services

- Our 990 questionnaire has been provided to management. We will begin preparation of the 990 upon receipt of the completed questionnaire. The 990 is due November 15, 2021 with one automatic six-month extension to May 15, 2022.

Required Communications and Other Matters

Required Item	Comments
<p>Auditors' responsibility under professional standards and planned scope and timing of the audit</p>	<p>We have communicated such information in our engagement letter to you dated March 15, 2021. Generally, these responsibilities include:</p> <ul style="list-style-type: none"> • Forming and expressing an opinion on the financial statements. • Obtaining reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud. • Accumulating and communicating uncorrected misstatements to TCWG. • Maintaining professional skepticism. • Communicating audit related matters that are, in our professional judgment, significant to TCWG.
<p>Our responsibilities under the Yellow Book</p>	<p>In connection with our audit we performed tests of the School's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.</p>
<p>Responsibilities of management and TCWG</p>	<p>Management's responsibilities include:</p> <ul style="list-style-type: none"> • The fair presentation of the financial statements, including the selection of appropriate accounting policies. • Establishing and maintaining effective internal control. • Complying with laws, regulations, grants and contracts. • Providing the auditors with all financial records and related information and a signed representation letter. <p>TCWG are responsible for communicating with the auditors and overseeing the financial reporting process.</p> <p>Both management and TCWG are responsible for:</p> <ul style="list-style-type: none"> • Setting the proper tone at the top. <p>Designing and implementing policies and controls to prevent and detect fraud.</p>

Required Communications and Other Matters *(continued)*

Required Item	Comments
<p>Qualitative aspects of accounting practices - <i>Accounting Policies</i></p>	<p>The significant accounting policies are described in Note 2 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during the reporting period that had a significant impact on the financial statements.</p> <p>These policies are appropriate and comply with Accounting Principles Generally Accepted in the United States of America (US GAAP).</p>
<p>Qualitative aspects of accounting practices – <i>Significant Unusual Transactions</i></p>	<p>No matters have come to our attention that would require us to inform you about the methods used to account for significant unusual transactions.</p>
<p>Qualitative aspects of accounting practices – <i>Accounting Estimates and Management’s Judgment</i></p>	<p>Accounting estimates made by management are an integral part of the financial statements and are based on management’s knowledge and experience about past and current events and assumptions about future events. Actual results could differ from those estimates.</p> <p>Certain accounting estimates are particularly sensitive because of their significance to financial statements and their susceptibility to change. The most sensitive estimates affecting the financial statements are:</p> <p>Grants and Contracts Receivable / Refundable advances – Management estimates the collectability of receivables/refundable advances from government agencies for federal cost-reimbursement grants and state and local per pupil operating revenue based on the grant management practices and year-end reconciliation reports. Management concluded that no allowance for doubtful accounts was necessary</p> <p>Functional Allocation of Expenses – Management performs a review of expenses and allocates costs across specific programs on a functional basis.</p>

Required Communications and Other Matters *(continued)*

Required Item	Comments
Qualitative aspects of accounting practices - Accounting Estimates and Management's Judgment (continued)	<p>Depreciation and Amortization Expense – Depreciation and amortization expense is intended to allocate the cost of a long-term asset over its period of use. Management estimates depreciation and amortization expense based on the expected useful life and residual value of the underlying assets.</p> <p>Management believes that the estimates used and assumptions made are adequate based on the information currently available. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements as a whole.</p>
Qualitative aspects of accounting practices - Financial Statement Disclosures	<p>Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements are:</p> <p>Note 6 which summarizes concentration of credit risk.</p> <p>Note 7 which summarizes concentration of revenue and support.</p> <p>Note 10 which addresses potential contingency.</p> <p>Note 11 which addresses risks and uncertainties.</p> <p>The financial statement disclosures are consistent and clear.</p>
Difficulties encountered in performing the audit	<p>We encountered no significant difficulties in dealing with management relating to the performance of our audit.</p>
Corrected and uncorrected misstatements	<p>Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. No corrected or uncorrected misstatements were brought to our attention during the audit.</p>
Disagreements with management	<p>For purposes of this communication, a disagreement with management is a matter, whether or not resolved to our satisfaction, concerning financial accounting, reporting, or auditing, which could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of the audit.</p>

Required Communications and Other Matters *(continued)*

Required Item	Comments
Management representations	We have requested certain representations from management that are included in the management representation letter (see Appendix 1).
Management's consultations with other accountants	In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no such consultations with other accountants.
Auditor independence	We affirm that PKF O'Connor Davies, LLP is independent with respect to the School in accordance with relevant professional standards.
Significant issues discussed with management prior to retention	We generally discuss with management a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed and our responses thereto were a condition to our retention as auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ivy Hill Preparatory Charter School's (the "School") internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion.

Professional standards require that we communicate to you, in writing, all significant deficiencies and/or material weaknesses in internal control that we identify in performing our audit. For this purpose, deficiencies in internal control are categorized as follows:

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management and others charged with governance and is not intended to be and should not be used by anyone other than these specified parties.

PKF O'Connor Davies, LLP

Harrison, New York

October 18, 2021

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On the Horizon

Contributed Nonfinancial Assets to Not-for-Profit Entities

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The FASB issued the update to address concerns about the apparent lack of transparency concerning the measurement of contributed nonfinancial assets by not-for-profits (NFPs) and the amount of those contributed assets used in an NFP's programs and other activities.

Scope:

1. The ASU applies to NFPs that receive contributed nonfinancial assets. Nonfinancial assets may include land, buildings, equipment, the use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets.
2. Contributed nonfinancial assets may be presented as contribution revenue in the financial statements using different terms, such as gifts, donations, grants and gifts-in-kind.
3. Current guidance addresses recognition and initial measurement of contributions and disclosure requirements for contributed services. ASU 2020-07 improves financial reporting by providing new presentation and disclosure requirements concerning contributed nonfinancial assets, and includes additional disclosure requirements for recognized contributed services.

Financial Statement Changes:

Contributed nonfinancial assets should be shown on a separate line in the statement of activities, apart from contributions of cash and other financial assets.

Note Disclosures Requirements:

A disaggregation of the amount of contributed nonfinancial assets by category that details the type of contributed nonfinancial assets reported in the statement of activities.

For each category of contributed nonfinancial assets recognized, include:

- Qualitative information about whether the contributed nonfinancial assets were monetized or utilized and, if utilized, a description of the specific programs or other activities in which those contributed nonfinancial assets were used;
- The NFP's policy (if any) about monetizing rather than utilizing contributed nonfinancial assets;
- A description of any donor-imposed restrictions on the contributed nonfinancial assets;
- A description of the valuation techniques and inputs used to arrive at a fair value measure, in accordance with the requirements in Topic 820, Fair Value Measurement, at initial recognition; and
- The principal market (or most advantageous market) used to arrive at a fair value measure if it is a market in which the recipient NFP is prohibited by a donor-imposed restriction from selling or using the contributed nonfinancial assets.

On the Horizon (*continued*)

Contributed Nonfinancial Assets to Not-for-Profit Entities (continued)

Effective Date:

- The ASU should be applied on a retrospective basis and is effective for fiscal periods beginning after June 15, 2021, and interim periods within fiscal periods beginning after June 15, 2022. Early adoption is permitted.

Leases

On February 25, 2016, the FASB issued ASU 2016-02 on leases (“ASU 2016-02”). The core principle of the ASU is that a lessee should recognize the assets and liabilities that arise from leases on their statement of financial position. Consequently, all leases that were classified as operating leases under prior lease guidance will now be recognized as assets and liabilities, initially measured at the present value of the lease payments. The lessee will recognize a single lease cost in its statement of activities calculated so that the cost of the lease is allocated over the lease term, typically on a straight-line basis. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election to not recognize such leases as assets and liabilities in their statement of financial position. The accounting applied by a lessor entity is largely unchanged from prior lease guidance.

For public business entities, ASU 2016-02 is effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years; for nonpublic business entities, ASU 2016-02 is effective for fiscal years beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020. Early application is permitted for all entities.

In November 2019, the FASB unanimously approved an additional delay for private companies, including most not-for-profit companies, to postpone the required implementation date by one year. Accordingly, private companies, including most not-for-profit organizations, will be required to implement ASU 2016-02 in financial statements for years beginning on or after December 15, 2020. Public business entities, including not-for-profit conduit bond obligors, will continue to be required to adopt ASU 2016-02 as discussed above. Early adoption is still permitted.

On June 3, 2020, the FASB issued ASU 2020-05, which extends the effective date of the lease standard by one year.

Appendix 1

Management Representation Letter

[Client's Letterhead]

October 18, 2021

PKF O'Connor Davies, LLP
500 Mamaroneck Avenue, Suite 301
Harrison, NY 10528

This representation letter is provided in connection with your audits of the financial statements of Ivy Hill Preparatory Charter School (the "School"), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Expenditures of federal awards were below the \$750,000 threshold in the years then ended June 30, 2021 and 2020, and we were not required to have an audit in accordance with *Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance")*, *Audits of States, Local Governments and Non-Profit Organizations and Government Auditing Standards*.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter, the following representations made to you during your audits:

Our Responsibilities

- We acknowledge that we have fulfilled our responsibilities for:
 - The preparation and fair presentation of the financial statements in accordance with US GAAP;
 - The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
 - The design, implementation, and maintenance of internal control to prevent and detect fraud.
- We understand that the term "fraud" refers to intentional acts by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in financial statements. Two types of intentional misstatements are relevant to your audits – misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Fraudulent financial reporting involves intentional misstatements, including omissions of amounts or disclosures in financial statements to deceive financial statement users. Misappropriation of assets involves the theft of an entity's assets.

- In regard to the assistance with preparation of financial statements and tax preparation non-attest services performed by you, we have:
 - Assumed all management responsibilities;
 - Designated members of management who have suitable skill, knowledge, or experience to oversee the services;
 - Evaluated the adequacy and results of the services performed; and
 - Accepted responsibility for the results of the services.
- We are further responsible for reviewing, accepting and processing the standard, adjusting, or correcting journal entry that you proposed during the course of your engagement. We confirm that we designated a suitably qualified individual who understands the nature and impact of the proposed entry to the financial statements, and we accept responsibility for the proposed entry that we authorized and processed.

Financial Statements

- The financial statements referred to above are fairly presented in conformity with US GAAP and include all disclosures necessary for such fair presentation. In that connection, we specifically confirm that:
 - The School's accounting policies, and the practices and methods followed in applying them, are appropriate and are as disclosed in the financial statements.
 - Except as disclosed in the financial statements, there have been no changes during the period audited in the School's accounting policies and practices.
 - All material transactions have been recorded in the accounting records and are reflected in the financial statements
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
 - The appropriateness and consistency of the measurement processes used by management in determining accounting estimates.
 - That the assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - That the disclosures related to accounting estimates are complete and appropriate.
 - That no subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
- The following, where they exist, have been appropriately disclosed to you and accounted for and/or disclosed in the financial statements in accordance with the requirements of US GAAP:
 - The identity of all related parties and related party relationships and transactions.
 - Material concentrations. We understand that concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which it is reasonably possible that events could occur which would significantly disrupt normal finances within the next year.
 - Guarantees, whether written or oral, under which the School is contingently liable, including guarantee contracts and indemnification agreements.
 - The effects of all known actual, possible, pending or threatened litigation, claims, and assessments.

- The School does not have any uncertain tax positions that require disclosure or recognition in the financial statements.
- We have not consulted a lawyer concerning litigation, claims, or assessments.
- We have evaluated events subsequent to the date of the financial statements through the date of this letter, and no such events have occurred which would require adjustment or disclosure in the financial statements.
- We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Organization's accounts.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - All documents and records provided electronically are accurate and complete reproductions of the original documents and records.
 - Access to all minutes of the meetings of Board members, or summaries of actions of recent meetings for which minutes were not yet prepared.
 - Communications from regulatory agencies concerning noncompliance with or deficiencies in, financial reporting practices.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
- We have disclosed to you our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- There are no deficiencies in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the School's ability to initiate, authorize, record, process, and report financial data reliably in accordance with US GAAP.
- We have no knowledge of any fraud or suspected fraud that affects the School and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, regulators, or others.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The School is an exempt School under Section (501)(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- We have a reasonable basis for the allocation of functional expenses.
- With respect to contributions:
 - Adequate controls are in place over the receipt and recording of contributions.
 - There were no unrecorded contributions or pledges at June 30, 2021 and 2020 that could materially affect the financial statements. In addition, we are unaware of any assets for which the School may be the beneficiary as prescribed by probated wills or held in trusts by independent trustees at June 30, 2021 and 2020 which should be recorded in the financial statements.
- We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor restrictions to maintain an appropriate composition of assets needed to satisfy their restrictions.

Hosting Services

We acknowledge that electronic portals used during the audit are only a method of transferring data and the data may be deleted by you at any time.

We are responsible for maintaining our financial and non-financial information, licensing and hosting of any applications, and downloading and retaining anything you uploaded to such portal in a timely manner.

[Name of Executive Officer and Title]

[Name of Executive Officer and Title]

Appendix 2

About PKF O'Connor Davies, LLP

FIRM OVERVIEW

Founded in 1891, PKF O'Connor Davies has evolved from an accounting firm to a corps of high-caliber professionals that delivers to a global and growing client base a complete range of audit, tax and advisory services as well as insights and expertise at the highest level. As our business has grown, our commitment to active value creation has allowed us to connect our clients to sound business advice, key players and resources across diverse industries.

An Acknowledged Global Leader

Not only are we one of the nation's most rapidly growing accounting and advisory firms, we are also the lead North American firm in the growing PKF global network of independent accounting and advisory firms. This enables us to provide clients with preferred access to top-tier experts and firms in over 400 locations, in 150 countries around the world. It also establishes us as the primary referral point for international businesses with needs in North America, an advantage for our domestic clients seeking connections outside the U.S.

Active Partner Involvement Dedicated Engagement Teams

We have built strong relationships with our clients by being proactive, thorough and efficient. Firm partners are involved in the day-to-day management of engagements, ensuring a high degree of client service and cost effectiveness. Multi-disciplinary teams ensure solutions are customized to address specific needs and integrated for greater efficiency.

A Higher Standard: Beyond Passive Value Calculation to Active Value Creation

Our focus on value has driven our growth, propelling PKF O'Connor Davies to the Top 27 on Accounting Today's 2021 "Top 100 Firms" list and gaining us acclaim as one of the country's fastest-growing firms. With unmatched client focus, we unlock genuine value hidden at key connection points in every engagement within regional, national and international arenas. Through these connections, our team of specialists continually drives efficiencies, uncovers opportunities and manages risk – delivering value where others can't.

Industry Recognition

- **Ranked 27 of "2021's Top 100 Firms"**
– *Accounting Today*, 2021
- **Ranked 7 of the "Top Firms in the Mid-Atlantic"**
– *Accounting Today*, 2021
- **"America's Best Tax Firms"**
– *Forbes*, 2021
- **Ranked 10 of "New Jersey's Top Accounting Firms"**
– *NJBIZ*, 2019
- **"Best Family Office – New Innovations"**
– *Private Asset Management Awards*, 2021
- **Ranked #2 Best Accounting Internship**
– *Vault*, 2021
- **"Tax Advice Award"**
– *Family Wealth Report Awards*, 2018
- **"Best Places to Work in New Jersey"**
– *NJBIZ*, 2020
- **Ranked 13 of the 50 "Best Accounting Employers to Work for in North America"**
– *Vault*, 2021

Agility, Responsiveness and Recognition

Since our founding, PKF O'Connor Davies has maintained its commitment to gaining a deep understanding of each client's operations and financial history in order to help meet their every challenge and objective. We fulfill this mission by providing resources that match those of larger firms in scope – but with the agility only a mid-sized firm such as ours can demonstrate...and yet, we still rank among them. Our services include:

Accounting and Assurance Services

- Accounting Outsourcing
- Agreed-Upon Procedures (AUPs)
- Audits, Reviews and Compilations
- Employee Benefit Plans
- Government Entity Audits & Compliance
- International Financial Reporting Standards (IFRS)
- IT Audit & Cybersecurity Reviews
- Public Company Accounting Oversight Board (PCAOB)
- Public Sector Audits and Compliance

International Services

- China Desk
- General Data Protection Regulation (GDPR)
- German Desk
- Transfer Pricing

Tax Compliance and Planning Services

- Employee Benefit Planning & Tax Compliance
- International Tax Services
- IRS Representation & Tax Controversies
- Personal Financial Planning
- Private Foundation Services
- State and Local Tax (SALT)
- Tax Compliance & Reporting
- Tax-Exempt Organizations
- Tax Research and Strategic Planning
- Trust and Estate Planning

Advisory Services

- Bankruptcy & Restructuring
- Cybersecurity Advisory Services
- Digital Forensic Services
- Forensic, Litigation and Valuation Services
- Management Advisory Services
- Risk Advisory Services
- Specialty Industry Advisory Services
 - Employee Benefit Plan Services
 - Entrepreneurial Business Advisory Solutions
 - Public Sector Advisory Services
 - Healthcare Advisory Services
 - Hospitality Advisory Services
 - Medical and Dental Advisory Services
- Transaction & Financial Advisory Services
- Wealth Services

Family Office Services

- Accounting & Reporting
- Advisory
- Charitable Giving
- Investment Monitoring & Oversight
- Lifestyle Support
- Personal Financial Management
- Tax Planning
- Wealth Planning

We offer an exceptional breadth of advisory services across diverse industries and sectors.

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

Appendix 3

Podcasts

Our podcast series enables board members and professionals to stay current on a range of topics relating to governance, financial and business management.

Access these podcasts on our website and listen to them at your convenience.

Visit www.pkfod.com/media/podcasts/.

This is a sample of one of our podcasts.



WHAT THE BOARD NEEDS TO KNOW ABOUT CYBERSECURITY

Podcast Featuring:

Mark Bednarz, Partner
mbednarz@pkfod.com

Thomas DeMayo, Principal
tdemayo@pkfod.com

The graphic features a teal background with two circular portraits of men in business attire. A stylized microphone icon is positioned between the portraits. The text is in white and orange.

Let us know what other topics you'd like us to cover.
Email Ron DeSoiza at rdesoiza@pkfod.com