



Contra Costa School of Performing Arts

Special Board Meeting

Date and Time

Thursday April 1, 2021 at 5:00 PM PDT

Location

Meeting ID

meet.google.com/puf-jcht-tbd

Phone Numbers

(US)+1 912-228-4473

PIN: 479 800 222#

The public may address the Board regarding any item within the jurisdiction of the Board of Directors of Charthouse Public Schools. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker's card. Cards should be turned into the Board Vice-chairperson prior to the Call to Order. Speakers will be given three minutes for items on the agenda. Public comment for non-agenda items is not allowed during a Special meeting. Time may not be yielded to other speakers. In compliance with the Brown Act, the Board may listen to comments from speakers and provide direction to staff, but may not engage in discussion or take action on items that are not already on the agenda.

All Board agendas and minutes will be published at www.charthousepublicschools.org. Any disclosable public records related to an open session Board meeting agenda item and distributed by staff to a majority of the Board of Directors shall be available for public inspection.

The Board of Directors will provide reasonable accommodations for persons with disabilities planning to attend Board meetings so long as 48 hours notice is provided via email (charthousepublicschools@gmail.com).

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:00 PM
Opening Items			

	Purpose	Presenter	Time
A. Record Attendance and Guests		Neil McChesney	1 m
B. Call the Meeting to Order		Deborah Padberg	1 m
II. Public Comment			5:02 PM
A. Items on the Agenda	FYI	Deborah Padberg	10 m
III. Action Items			5:12 PM
A. 20-21 Audit Engagement	Vote	Neil McChesney	10 m
The Board will review and consider approval of the audit engagement letter as presented.			
IV. Information Items			5:22 PM
A. Executive Director Candidate Presentations	Discuss	Neil McChesney	60 m
The Board will hear presentations from any eligible candidates for the Executive Director position.			
V. Closed Session			6:22 PM
Facility			
A. Public Employment	Discuss	Neil McChesney	75 m
Title: Executive Director			
VI. Reconvene Open Session			7:37 PM
A. Report Out	FYI	Deborah Padberg	5 m
The Board will report out on any action taken in closed session.			
VII. Closing Items			7:42 PM
A. Adjourn Meeting	Vote	Deborah Padberg	1 m

Cover Sheet

20-21 Audit Engagement

Section: III. Action Items
Item: A. 20-21 Audit Engagement
Purpose: Vote
Submitted by:
Related Material:
Contra Costa School of Performing Arts Engagement Letter 2020-21.pdf



Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

March 17, 2021

Board of Directors and Management
Contra Costa School of Performing Arts
2730 Mitchell Drive
Walnut Creek, CA 94598

We are pleased to confirm our understanding of the services we are to provide for Contra Costa School of Performing Arts for the year ended June 30, 2020.

We will audit the financial statements of Contra Costa School of Performing Arts which comprise the statement(s) of financial position as of year ended June 30, 2020, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements (the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Local Education Agency Organization Structure
- 2) Schedule of Average Daily Attendance
- 3) Schedule of Instructional Time
- 4) Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- 5) Any other items identified in the emergency supplement of *Audits of California K-12 Local Education Agencies Audit Guide*, published by the Education Audit Appeals Panel

Audit Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Contra Costa School of Performing Arts financial statements. Our report will be addressed to Board of Directors of Contra Costa School of Performing Arts. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- An opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each program identified by and in accordance with *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*.

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

Audit Procedures

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

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

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

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Contra Costa School of Performing Arts compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

As part of the audit we are also required to report on State Compliance. Our procedures will consist of tests of transactions and other applicable procedures described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*. The purpose of these procedures will be to express an opinion on Contra Costa School of Performing Arts compliance with requirements applicable to each of its applicable programs in our report on compliance issued pursuant to the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*.

Other Services

We will prepare the Organization’s federal and state information returns for the year ended June 30, 2020 for the Internal Revenue Service and the California Franchise Tax Board based on information provided by you. We will also assist in preparing the financial statements of the Organization in conformity with U.S. generally accepted accounting principles based on information provided by you.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Management Responsibilities

You are responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

Kevin A. Sproul is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit after the books are closed and to complete your report no later than December 15, 2021. Information returns will be completed by the extended due date of the returns.

Our fees for these services will be:	<u>2021</u>
Contra Costa School of Performing Arts	\$9,500
Federal and State Tax Returns:	\$1,200

The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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

Very truly yours,

Wilkinson Hadley King & Co LLP
Wilkinson Hadley King & Co LLP

RESPONSE:

This letter correctly sets forth the understanding of Contra Costa School of Performing Arts.

Management signature:

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Cover Sheet

Executive Director Candidate Presentations

Section:	IV. Information Items
Item:	A. Executive Director Candidate Presentations
Purpose:	Discuss
Submitted by:	
Related Material:	ED Board Presentation.pdf

Contra Costa School of Performing Arts

2730

Executive Director Performance Task Board Presentation

Introduction

Dr. Robert C. Chalwell

- ★ A multifaceted educator-leader with over 20 years providing Culturally Responsive Teaching (CRT), and as an Instructional Leader, Professor, CRT trainer, and Administrator.
- ★ Highly effectively engager and mobilizer of culturally and linguistically diverse faculty, staff, student populations, families, and community stakeholders.
- ★ Diverse professional experience applied to the synthesis of qualitative and quantitative data in the building of organizational capacity to promote innovative student-centered organizational success.



Reflections and Observations From My First Year



Organizational
Strengths

Opportunities
for Growth



The Road Ahead

Vision

Objectives/Goals

Strategic Planning

Distributed Leadership

Communication



Any Questions?

