

Uwharrie Charter Academy

Board of Directors Meeting

September 10, 2020; 6:30 pm Central Office

Minutes

Board Members Present

Carter Bills	Kristian Allen	Wanda Pegg
Holly Moorhead	Eric Ward	Angela Kern
Chelsey Butler	Aaryn Slafky	David Van Derveer
Greg Zephir	Maxine Wright	

Others Present

Casey Harris
Ryan Nelson
Charity Shore
Shawn Straub, ALT HR Partners
Lisa Gordon Stella, UCA attorney
Members of the Public joined by Zoom web link.

UCA Board Ethics Statement

Uwharrie Charter Academy will make decisions that are morally sound, environmentally responsible, fiscally fit, safe for the community, adaptable and promote the development of its students, always with integrity.

Call to Order

Carter Bills called the meeting to order at 6:46 pm.

Public comment

Lisa Garrison, UCA parent, volunteer and former board member, spoke in favor of allowing students to return to campus to attend classes in person. She shared statistics from neighboring communities and preliminary results of the parent survey: 70 percent of HS and 62 percent MS student families indicated on the survey they want face-to-face instruction.

Nicole Catherwood, physical science and anatomy teacher at the high school, said her comments were advocating on behalf of student and parents, stating students are struggling with online learning. She spoke in favor of bringing students back to on-campus learning.

E3 Awards

Casey Harris honored the following teachers and students with the September E3 Award.

High	Teacher Honoree: Michelle Barfield , Math 3 Teacher
	Student Honoree: Nidhi Khiantani
Middle	Teacher Honoree: Megan Foster , 8th Grade Math/Science

Elementary Student Honoree: **Ethan Steele**
Teacher Honoree: **Mary Justice**, Speech Specialist
Student Honoree: **Abel Greene**

Consent Agenda

A motion was made by Eric Ward, seconded by David Van Derveer, to approve the Consent Agenda: Treasurer's report, Interim Superintendent/CAO Report, COO Report, August Minutes. All in favor. None opposed. No abstentions. Motion carried.

Board Training

Lisa Gordon Stella, UCA's attorney, provided a board training session, which included how charter schools operate differently than regular public schools, the roles and responsibilities of the board, day to day operations and requirements of individual board members.

Lisa Gordon Stella left the meeting at the conclusion of the presentation.

Finance/ Facilities

1. Finance Committee Report – The committee met on September 2nd. Committee chair Eric Ward reported that overall everything is in good share finance-wise.
2. 20-21 Salary Schedule Posted – CFO Ryan Nelson reported that the new state salary schedule has been released. He anticipates being able to roll out those new contracts with new salary rates in October's pay. So far, the state has continued to send the same funding as 2019-20.
3. GPS Trackers for Vehicles – GPS tracking is being installed on all school vehicles and buses. These devices will track speed and location. There is a monthly charge of \$20 per device.
4. Sharpe Patel Contract Renewal (Vote needed) – It is time to renew the annual audit contract from Sharpe Patel, which has been reviewed by the Finance Committee. On behalf of the Finance Committee, Eric Ward made a motion, seconded by Kristian Allen, to renew Sharpe Patel auditor contract as presented. All in favor. None opposed. No abstentions. Motion carried.

Governance

1. Governance Committee Report – Committee chair Holly Moorhead reported that the committee did not meet last month in order to devote time and resources to the Superintendent Search team project.
2. Second Term for Current UCA BOD Members – Kristian Allen, Carter Bills and Eric Ward are eligible and willing to serve a second term, that would start June 2021.

Holly Moorhead is also eligible but declined to seek a second term. On behalf of the Governance Committee, Holly Moorhead made a motion, seconded by Angie Kern, to approve Kristian Allen, Carter Bills and Eric Ward for a second three-year term, starting June 2021 and ending June 2024. All in favor. None opposed. No abstentions. Motion carried.

3. BOD New Member Application Update – Holly reminded the board that the period to receive applications for the 2021-22 board seats is now open and the application has been available since August 1. She reported that the committee hopes to start interviewing soon for these openings, once the application window closes. Right now we are looking at filling one seat.
4. HRIC Update – Holly reported that Shelly Fossati has started a few weeks ago at UCA as HR coordinator. Holly, Carter, Shawn and Casey have been meeting weekly. The group has identified a need for an HR hotline. There are outsourced resources available for this. The cost is \$14/month. Holly stated that the group will put together a proposal in writing to bring forth to the board for consideration.
5. UCA Teacher Representatives – Casey presented the following teachers to fill this new teacher representative role starting in October: ES - Colleen Stanley, MS - Danielle Dills, and HS - Dr. Amanda Whatley. The TR is an ex officio, non-voting representative who serves as a liaison to the UCA Board of Directors in an advisory capacity only. The TR is not a member of the UCA Board of Directors. On behalf of the Governance Committee, a motion was made by Holly Moorhead, seconded by Angie Kern, to approve Colleen Stanley, Danielle Dills, and Dr. Amanda Whatley as the teacher representatives for one academic year. All in favor. None opposed. No abstentions. Motion carried.

Academic Excellence

1. Academic Excellence Report – Chair Angie Kern reported that the committee met August 25 and a summary is in the AE report. She highlighted that the committee discussed the social needs of children and clubs starting back up. On September 8, the committee heard from the middle and high school administration about the results of the re-entry surveys that were given to parents and teachers and discussed re-entry plans. They will meet again September 11 to discuss re-entry plans for 7th-12th grade students. Then on September 14th, there will be a called Board meeting where the committee will bring forward recommendations for the board to discuss.
2. SRO/School Security Grant – Casey announced that we received a grant for \$48,000 to cover a portion of the School Resource Officer salary and for additional school security measures.

3. Plan B Update – Casey reported that Plan B is incredibly challenging for everyone. The important part is we are 2 months into the process and are adjusting well. All teachers are doing everything they can to meet the needs of the children.
4. Plan B Transition Discussion – Casey shared that the Administration team is working on options to bring grades 7-12 back to campus.
5. Universal Screening update – Casey reported that the ES has almost completed their assessments. Middle will start training in hopes to roll out next week. With things being remote, this is essential.
6. Social/Emotional Resources – Hollie Luther, the middle school student advocate, researched programs and found Rippleeffects.com. Casey reported that this resource is extremely helpful with everyone’s overall needs.
7. The following teachers were chosen as Teachers of the Year: Elementary School - **Brandy Beck**, Middle School - **Suzanne Bryant**, High School - **Allison Hargett**. Ms. Bryant will represent UCA at the next round as our district representative.

Other Business/New Business

Ryan brought up that the decision was made not to opt into deferral of federal taxes.

Closed Session – Personnel GS143-318.11 (a)(6)

A motion was made by David Van Derveer, seconded by Chelsey Butler, to go into Closed Session as notified in the Agenda for the reason of discussion around Personnel GS143-318.11 (a)(6). All in favor. None opposed. Motion carried. The Open Meeting concluded at 8:20 pm.

Casey Harris, Ryan Nelson, Charity Shore, and members of the public left the meeting.

The Closed Session was called to order by Chair Carter Bills at 8:29 pm.

A motion was made by David Van Derveer, seconded by Chelsey Butler, to come out of Closed Session at 10:45 pm. All in favor. None opposed. No abstentions. Motion carried.

Adjourn

A motion was made by Eric Ward, seconded by Maxine Wright, to adjourn at 10:46 pm. All in favor. None opposed. Motion carried.

UCA Board Vision Statement

Uwharrie Charter Academy is the model of innovative learning environments where curiosity, adaptability, and critical thinking are inspired through transformative methods and passionate educators preparing graduates for the rapidly evolving world.

The	Governing Board Board of Directors
of	Primary Government Unit (or charter holder) Uwharrie Green School, Inc.
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Sharpe Patel PLLC
	Auditor Address 1109 Indian Trail Drive, Raleigh, NC 27609

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/20	Audit Report Due Date 01/31/21
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

32. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Ryan Nelson	Finance Officer	ryan_nelson@uwharriecharter.org

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES


Primary Government Unit	Uwharrie Green School, Inc.
Audit Fee	\$ 8,500.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 1,500.00
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 7,500.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Sharpe Patel PLLC	
Authorized Firm Representative (typed or printed)* Jay E. Sharpe	Signature* 
Date* 07/14/20	Email Address* jay@sharpepatelcpa.com

GOVERNMENTAL UNIT

Governmental Unit (or charter holder)* Uwharrie Green School, Inc.	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Chairperson (typed or printed)*	Signature*
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

SCHOOL LIST
 (provide names of all charter schools included in the audit)

School Name Uwharrie Green School, Inc.	Address 5154 U.S. Hwy 220 Business South Asheboro, NC 27205
Executive Director Casey Harris (interim superintendent)	Email Address casey_harris@uwharriecharter.org
Finance Officer Ryan Nelson	Email Address ryan_nelson@uwharriecharter.org

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

SCHOOL LIST (continued)
(provide names of all charter schools included in the audit)

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address

School Name	Address
Executive Director	Email Address
Finance Officer	Email Address