# OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT

REGULAR MEETING of the GOVERNING BOARD
Tuesday, February 23, 2021
AGENDA

**TIME: 4:00pm** **PLACE: Teleconferencing via Zoom and Room 805**

https://us04web.zoom.us/j/72823768025?pwd=SHdNOFE0cGIQV2dJRVV2ZmZWM3E1dz09
Meeting ID: 728 2376 8025

## CALL TO ORDER AND ROLL CALL

## BOARD MEMBERS:

Mr. Doug Mederos, President
Mr. John Mendonca, Clerk
Mr. Joey Benevedes, Trustee
Mr. Mark Nunes, Trustee
Mr. Joseph Meneses, Trustee

## PLEDGE OF ALLEGIANCE

## (1.0) APPROVAL OF MINUTES

1. The minutes of the regular meeting held on February 9, 2021 are presented for Board approval.

   Motion by_____Second_____ACTION (  )

## (2.0) QUESTIONS FROM THE FLOOR AND INTRODUCTIONS OF GUESTS

At this time, any person wishing to speak to any item not on the agenda for this meeting may be granted **(5) minutes** to speak to the Board with a maximum time of 15 minutes per item, unless otherwise extended by the board.
**(Action cannot be taken on anything that is not already on the agenda).**

## (3.0) CORRESPONDENCE: NONE

## (4.0) ADMINISTRATATORS' REPORTS

1. ***Superintendent's Report***
   - ***A. Presentation by School Counselor to review Youth Truth Survey Results***
2. ***Principal's Report***
   - ***A. Enrollment update***

## (5.0) BUSINESS SERVICES

1.) Approval authorization to pay vouchers as presented.

Motion by_____Second_____ACTION (  )

## (6.0) DISTRICT ADMINISTRATION

1.) Approval of 2021-2022 Academic Calendar.

Motion by_____Second_____ACTION (  )

2.) Approval of M. Green and Company, LLP contract for auditing services 2021.
Costs: Not to exceed $22,000
Funding Source: General Fund

Motion by_____Second_____ACTION (  )

3.) Review and Approval of CBO training for District Secretary.
Costs: $5,400
Funding Source: General Fund

Motion by_____Second_____ACTION (  )

4.) Approval of Inter-district Agreement (1-4th grade from Tulare City)

Motion by_____Second_____ACTION (  )

## (7.0) CLOSED SESSION

1.) Employment, Resignations, Transfers, etc. of Certificated and Classified Personnel (Gov. Code, § 54957)

## (8.0) RECONVENE IN REGULAR SESSION

## (9.0) ORGANIZATIONAL BUSINESS

(Consideration of any item any member of the Board wishes to place on the Agenda for the next meeting.)

## (10.0) ADJOURNMENT

Motion by_____Second_____ACTION (  )

**ANNOUNCEMENT OF NEXT REGULAR BOARD MEETING**
**March 9, 2021 @ 4:00 pm Virtually via Zoom**

This agenda may be made available in an appropriate alternative format for a person with a disability, upon request. If a disability-related modification or accommodation, including auxiliary aids or services, is needed, please contact **Heather Pilgrim, Ed.S., Superintendent**, at least one week in advance of the meeting, at **688-2909**. Requests made closer to the meeting may not be able to be accommodated.

1.1

# OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT

REGULAR MEETING of the GOVERNING BOARD
Tuesday, February 9, 2021
MINUTES

**TIME: 4:00pm** **PLACE: Teleconferencing via Zoom and Room 805**

https://us04web.zoom.us/j/75221386333?pwd=L1lGdTJSR3RMQ1Z2Q1FXUDB2ZGNDUT09
Meeting ID: 752 2138 6333

## CALL TO ORDER AND ROLL CALL@4:08pm

## BOARD MEMBERS:

| | |
|---|---|
| Mr. Doug Mederos, President | absent |
| Mr. John Mendonca, Clerk | present |
| Mr. Joey Benevedes, Trustee | present |
| Mr. Mark Nunes, Trustee | present |
| Mr. Joseph Meneses, Trustee | present |

## PLEDGE OF ALLEGIANCE

## (1.0) APPROVAL OF MINUTES

1. The minutes of the regular meeting held on January 26, 2021 are presented for Board approval.

Motion by J. Meneses Second M. Nunes ACTION (4-0 )

## (2.0) QUESTIONS FROM THE FLOOR AND INTRODUCTIONS OF GUESTS

At this time, any person wishing to speak to any item not on the agenda for this meeting may be granted **(5) minutes** to speak to the Board with a maximum time of 15 minutes per item, unless otherwise extended by the board.
**(Action cannot be taken on anything that is not already on the agenda).**

## (3.0) CORRESPONDENCE: NONE

## (4.0) ADMINISTRATATORS' REPORTS

1. ***Superintendent's Report***
   - ***A. COVID19 update***
     *Quarantine classes are all coming back this week. District went through a rough patch of exposures and positive cases but seems to be letting up. Data table is on the website and updated daily.*
   - ***B. Facilities Discussion: Garden, Outdoor Classrooms, ventilation, Modernization***

*Supt Pilgrim will be meeting with Luke Smith, Construction Liaison, to get an update on how to proceed with the modernization project and inquired with the board on ideas and the process. Other ideas brought up were outdoor classrooms in the garden or an amphitheater. Discussion took place.*

C. ***Summer School Discussion***
*Supt Pilgrim described the intent of summer school and its need to be available for kinder thru 7th grade in order to mitigate learning loss. A summer school principal will be selected and then that person will continue on with the development of it. A budget was reviewed.*

D. ***LCAP development update***
*Supt Pilgrim reviewed the goals of the LCAP that will stay in place for the new development of the three year plan. Reminder that the goals were built off of the board priorities that were developed in Feb. 2020.*

2. ***Principal's Report:*** *No report given*
   A. ***Enrollment update***

**(5.0) BUSINESS SERVICES**

1.) Approval authorization to pay vouchers as presented.

Motion by M. Nunes Second J. Meneses ACTION (4-0)

**(6.0) DISTRICT ADMINISTRATION**

1.) Review and Approval of Intervention Specialist Job Description.
*Supt. Pilgrim presented the job description for discussion and approval. Board Member Meneses suggested adding "other duties as assigned".*

Motion by J. Meneses Second J. Benevedes ACTION (4-0 )

2.) Approval of Internet Equipment Agreement with TCOE.
Costs: $12,000 annually ($1,000 monthly) (80% paid through ERATE)
Funding Source: General Fund

Motion by J. Meneses Second J. Benevedes ACTION (4-0)

3.) Approval of Internet Services Agreement with TCOE.
Costs: $12,000 annually (80% paid through ERATE)
Funding Source: General Fund

Motion by J. Benevedes Second M. Nunes ACTION (4-0 )

4.) Approval of 2020-2021 Comprehensive Safety Plan
*Supt. Pilgrim presented the plan with only updates to staff.*

Motion by M. Nunes Second J. Meneses ACTION (4-0)

5.) Resolution 2021-1 In The Matter of Intent to Provide Leave for Staff for Reasons Relating to Coronavirus (COVID-19).

*Supt. Pilgrim made the recommendation to extend COVID19 leave to March 31, 2021. The leave expired in December 2020. There have been only a few that have had to use the days.*

Motion by J. Meneses Second M. Nunes ACTION (4-0 )

Mederos yes Benevedes yes Nunes yes Meneses yes Mendonca yes

## (7.0) CLOSED SESSION

1.) Employment, Resignations, Transfers, etc. of Certificated and Classified Personnel (Gov. Code, § 54957)
2.) Conference with board on Labor Negotiations (Gov. Code, § 54957.6)

## (8.0) RECONVENE IN REGULAR SESSION

## (9.0) ORGANIZATIONAL BUSINESS

(Consideration of any item any member of the Board wishes to place on the Agenda for the next meeting.)

## (10.0) ADJOURNMENT @ 5:41pm

Motion by J. Meneses Second M. Nunes ACTION (4-0)

**ANNOUNCEMENT OF NEXT REGULAR BOARD MEETING**
**February 23, 2021 @ 4:00 pm Virtually via Zoom**

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# Tulare County Office of Education



## Accounts Payable Final PreList - 2/11/2021 10:45:31PM

*** FINAL ***

Batch No 347

| Vendor No | Vendor Name | Reference Number | Invoice Date | PO # | Invoice No | Separate Check | Account Code | Amount | Audit Flag | EFT |
|---|---|---|---|---|---|---|---|---|---|---|
| 013911 | CALIFORNIA WATER SERVICES | PV-210365 | 1/9/2021 | | 0044965-IN | | 010-81500-0-00000-81100-58000-0-0000 | $1,625.00 | | |
| | | | | | | | WATER FACILITY RM/ TESTING/ PHONE COMM ISSUES | | | |
| | CALIFORNIA WATER SERVICES | | 1/9/2021 | | 0044965-IN | | 010-81500-0-00000-81100-58000-0-0000 | $530.00 | H | |
| | CALIFORNIA WATER SERVICES | | 1/9/2021 | | 0044965-IN | | 010-81500-0-00000-81100-58000-0-0000 | $686.83 | H | |
| | | | | | | | **Total Check Amount:** | **$2,841.83** | | |
| 013426 | CENTRAL TULARE CO. SCHOOLS | PV-210374 | 1/12/2021 | | 09 | | 010-00000-0-00000-72000-54500-0-0000 | $11,264.00 | C | |
| | | | | | | | S.I.R. FUND CONTR. EXCESS LIABLILYTY JPA 20/21 | | | |
| | | | | | | | **Total Check Amount:** | **$11,264.00** | | |
| 013152 | OFFICE DEPOT | PV-210366 | 2/10/2021 | | 363825-481 | | 010-00000-0-00000-27000-43000-0-0000 | $1,020.85 | | |
| | | | | | | | OFFICE DESK, TONER OFFICE SUPPLIES | | | |
| | | | | | | | **Total Check Amount:** | **$1,020.85** | | |
| 014047 | ONPOINT | PV-210367 | 2/11/2021 | | 5611 | | 010-74200-0-11100-10000-43000-0-0000 | $5,808.16 | | |
| | | | | | | | COMPUTER ACCESSORIES, SURGE PROTECT,AUDIO MICS | | | |
| | | | | | | | **Total Check Amount:** | **$5,808.16** | | |
| 014076 | RES-COM PEST CONTROL | PV-210368 | 2/6/2021 | | 1900799 | | 010-00000-0-00000-82000-55000-0-0000 | $150.00 | | |
| | | | | | | | MONTHLY PEST CONTROL SERVICE | | | |
| | | | | | | | **Total Check Amount:** | **$150.00** | | |
| 012478 | SoCalGas | PV-210369 | 2/11/2021 | | NONE | | 010-00000-0-00000-82000-55000-0-0000 | $2,107.88 | | |
| | | | | | | | NATURAL GAS USAGE FOR 1/9/21-2/9/21 | | | |
| | | | | | | | **Total Check Amount:** | **$2,107.88** | | |
| 012489 | SOUTHERN CALIF EDISON | PV-210370 | 2/6/2021 | | 1/16/21-2/4/21 | | 010-00000-0-00000-82000-55000-0-0000 | $6,234.26 | | |
| | | | | | | | ELECTRICITY USAGE 1/6/21-2/4/21 | | | |
| | | | | | | | **Total Check Amount:** | **$6,234.26** | | |
| 013502 | SOUTHWEST SCHOOL & OFFICE SUPP | PV-210371 | 1/28/2021 | | DEC/ JAN | | 010-00000-0-11100-10000-43000-0-0000 | $389.12 | | |
| | | | | | | | CLASSROOM SUPPLIES FOR DEC/JAN | | | |
| | SOUTHWEST SCHOOL & OFFICE SUPP | | 1/28/2021 | | DEC/ JAN | | 010-00000-0-11100-10000-43000-0-0000 | $560.84 | | |
| | | | | | | | **Total Check Amount:** | **$949.96** | | |

# Tulare County Office of Education



## Accounts Payable Final PreList - 2/11/2021 10:45:31PM

*** FINAL ***

Batch No 347

| Vendor No | Vendor Name | Reference Number | Invoice Date | PO # | Invoice No | Separate Check | Account Code | Amount | Audit Flag | EFT |
|---|---|---|---|---|---|---|---|---|---|---|
| 012222 | SYSCO | PV-210372 | 1/31/2021 | | JAN | | 130-53100-0-00000-37000-47000-0-0000 | $3,955.21 | | |
| | | | | | | | FOOD PRODUCTS AND SUPPLIES | | | |
| | SYSCO | | 1/31/2021 | | JAN | | 130-53100-0-00000-37000-43000-0-0000 | $121.70 | | |
| | | | | | | | **Total Check Amount:** | **$4,076.91** | | |
| 013693 | TULARE COUNTY SUPT. OF SCHOOLS | PV-210373 | 1/27/2021 | | 210929-895-865 | | 010-00000-0-11100-10000-58000-0-0000 | $120.00 | | |
| | | | | | | | 3 SERIES INTEGRATED & DESIGNATED ELD D.ALMEIDA | | | |
| | | | | | | | **Total Check Amount:** | **$120.00** | | |
| 013932 | U.S. BANK CORPORATE PAYMENT | PV-210375 | 1/25/2021 | | NONE | | 010-00000-0-11100-10000-43000-0-0000 | $612.52 | M | |
| | | | | | | | INSTRUCTIONAL, ADMIN OPPERATIONS SUPPLIES | | | |
| | U.S. BANK CORPORATE PAYMENT | | 1/25/2021 | | NONE | | 010-00000-0-00000-72000-58000-0-0000 | $176.97 | M | |
| | U.S. BANK CORPORATE PAYMENT | | 1/25/2021 | | NONE | | 010-00000-0-00000-27000-43000-0-0000 | $133.59 | M | |
| | U.S. BANK CORPORATE PAYMENT | | 1/25/2021 | | NONE | | 010-00000-0-00000-82000-43000-0-0000 | $393.94 | M | |
| | | | | | | | **Total Check Amount:** | **$1,317.02** | | |

# Tulare County Office of Education

2/11/2021
10:45:31PM



## Accounts Payable Final PreList - 2/11/2021 10:45:31PM

*** FINAL ***

Batch No 347

| Vendor No | Vendor Name | Reference Number | Invoice Date | PO # | Invoice No | Separate Check | Account Code | Amount | Audit Flag | EFT |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Total District Payment Amount: | $35,890.87 | | |

# Tulare County Office of Education

2/11/2021
10:45:31PM



## Accounts Payable Final PreList - 2/11/2021 10:45:31PM

*** FINAL ***

Batch No 347

| Vendor No | Vendor Name | Reference Number | Invoice Date | PO # | Invoice No | Separate Check | Account Code | Amount | Audit Flag | EFT |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Batch No 347 | | | | | Total Accounts Payable: | $35,890.87 | | |

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 35,890.87 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature Date

| Fund Summary | Total |
|---|---|
| 010 | $31,813.96 |
| 130 | $4,076.91 |
| Total | $35,890.87 |

6.1

# Oak Valley Union Elementary School District
# 2021-2022

Board Adopted:

| Month | M | T | W | TH | F | Instructional Days | Staff Dev. Days | Significant Dates | Explanation |
|---|---|---|---|---|---|---|---|---|---|
| August 2021 | 2 | 3 | 4 | 5 | 6 | | | Aug. 9, 10 + 1 floating day | Teacher duty days + 1 floating day |
| | 9 | 10 | 11 | 12 | 13 | | | August 10 | Meet and Greet 2pm-3:30pm |
| | 16 | 17 | 18 | 19 | 20 | 15 | 3 | August 11 | FIRST DAY OF SCHOOL EARLY RELEASE |
| | 23 | 24 | 25 | 26 | 27 | | | August 18 | PLC Early Release 1:30 |
| | 30 | 31 | | | | | | August 25 | Back to School Night, 5:30--7:45pm Early Release |
| September 2021 | | | 1 | 2 | 3 | | | September 1,8,22 | PLC Early Release 1:30 |
| | 6 | 7 | 8 | 9 | 10 | | | September 6 | NO SCHOOL -LABOR DAY |
| | 13 | 14 | 15 | 16 | 17 | 20 | | September 15 | NO SCHOOL -FAIR DAY |
| | 20 | 21 | 22 | 23 | 24 | | | | |
| | 27 | 28 | 29 | 30 | | | | September 27-Oct. 1 | Parent Conferences-Early Release, 1:30 |
| October 2021 | | | | | 1 | | | | |
| | 4 | 5 | 6 | 7 | 8 | | | Oct. 6, 13, 20 | PLC Early Release 1:30 |
| | 11 | 12 | 13 | 14 | 15 | 20 | 1 | October 11 | NO SCHOOL -Staff Development Day |
| | 18 | 19 | 20 | 21 | 22 | | | | |
| | 25 | 26 | 27 | 28 | 29 | | | October 29 | Halloween Parade-8:45 am--Early Release 1:30 |
| November 2021 | 1 | 2 | 3 | 4 | 5 | | | Nov. 3,10,17 | PLC Early Release 1:30 |
| | 8 | 9 | 10 | 11 | 12 | | | November 11 | NO SCHOOL-VETERANS DAY |
| | 15 | 16 | 17 | 18 | 19 | 16 | | November 19 | Holiday Early Release at 1:30pm |
| | 22 | 23 | 24 | 25 | 26 | | | November 22-27 | NO SCHOOL-Thanksgiving Break |
| | 29 | 30 | | | | | | | |
| December 2021 | | | 1 | 2 | 3 | | | Dec. 1,8,15 | PLC Early Release 1:30 |
| | 6 | 7 | 8 | 9 | 10 | | | | |
| | 13 | 14 | 15 | 16 | 17 | 13 | | December 17 | Holiday Early Release at 1:30 |
| | 20 | 21 | 22 | 23 | 24 | | | December 20 | NO SCHOOL Winter Break |
| | 27 | 28 | 29 | 30 | 31 | | | through | |
| January 2022 | 3 | 4 | 5 | 6 | 7 | | | January 7 | |
| | 10 | 11 | 12 | 13 | 14 | | | Jan. 12,19,26 | PLC Early Release 1:30 |
| | 17 | 18 | 19 | 20 | 21 | 15 | | January 10 | SCHOOL RESUMES |
| | 24 | 25 | 26 | 27 | 28 | | | January 17 | NO SCHOOL-Martin Luther King Day |
| | 31 | | | | | | | | |
| February 2022 | | 1 | 2 | 3 | 4 | | | | |
| | 7 | 8 | 9 | 10 | 11 | | | February 2,9,16,23 | PLC Early Release 1:30 |
| | 14 | 15 | 16 | 17 | 18 | 18 | | February 07 | NO SCHOOL-Lincoln's Day |
| | 21 | 22 | 23 | 24 | 25 | | | February 14 | NO SCHOOL-Presidents Day |
| | 28 | | | | | | | | |
| March 2022 | | 1 | 2 | 3 | 4 | | | | |
| | 7 | 8 | 9 | 10 | 11 | | | Feb 28-March 4 | Parent Intervention Conferences-Early Release |
| | 14 | 15 | 16 | 17 | 18 | 23 | | March 9,16,23,30 | PLC Early Release 1:30pm |
| | 21 | 22 | 23 | 24 | 25 | | | | |
| | 28 | 29 | 30 | 31 | | | | | |
| April 2022 | | | | | 1 | | | | |
| | 4 | 5 | 6 | 7 | 8 | | | April 8 | Holiday Early Release at 1:30pm |
| | 11 | 12 | 13 | 14 | 15 | 15 | | April 11-18 | NO SCHOOL SPRING BREAK |
| | 18 | 19 | 20 | 21 | 22 | | | April 6,27 | PLC Early Release 1:30 |
| | 25 | 26 | 27 | 28 | 29 | | | April 20 | Open House-Early Release at 1:30 |
| May 2022 | 2 | 3 | 4 | 5 | 6 | | | | |
| | 9 | 10 | 11 | 12 | 13 | | | May 4,11,18,25 | PLC Early Release 1:30 |
| | 16 | 17 | 18 | 19 | 20 | 19 | | | |
| | 23 | 24 | 25 | 26 | 27 | | | | |
| | 30 | 31 | | | | | | May 30 | NO SCHOOL - Memorial Day |
| June 2022 | | | 1 | 2 | 3 | | | June 1 | PLC Early Release 1:30 |
| | 6 | 7 | 8 | 9 | | 6 | 1 | June 3 | Sports Day--Release 12:30 pm |
| | | | | | | | | June 7 | GRADUATION/Honor Roll Assembly |
| | | | | | | | | June 8 | Awards Assembly 9AM /K Graduation 11AM/Early Release 1:30 |
| | | | | Total | | 180 | 5 | June 9 | Last Teacher Day |

Total Student Instructional Days=180 + 5 Staff Development/Teacher Duty Days=185 Total Teacher Duty Days

2 days are built in the calendar for fog make up days

Early Release - 1:30

- Teacher Duty Day

- Legal Holiday

- Board Holiday

FOG MAKE-UP DAYS May 27 & 31. If not needed these days will be non-instructional days.

6.2

# M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

REBECCA AGREDANO, C.P.A.
MARLA D. BORGES, C.P.A.
NICOLE A. CENTOFANTI, C.P.A.
BRENDA A. DADDINO, C.P.A.
JASON A. FRY, C.P.A., M.S.A.
ELAINE D. HOPPER, C.P.A., C.F.E.
R. IAN PARKER, C.P.A.
MARY L. QUILLIN, C.P.A.
GIUSEPPE SCALIA, C.P.A.
NATALIE H. SIEGEL, C.P.A.
ROSALIND WONG, C.P.A.

LARRY W. AYERS, C.P.A.
JAMES G. DWYER, C.P.A.
KEVIN M. GREEN, C.P.A.
GREG GROEN, C.P.A.
WM. KENT JENSEN, C.P.A.
KATHLEEN M. LAMPE, C.P.A.
LYNN M. LAMPE, C.P.A.
ALAN S. MOORE, C.P.A.
KENNETH B. NUNES, C.P.A.
KEITH M. SPRAGUE, C.P.A.
KENNETH W. WHITE, JR., C.P.A.

NORIKO A. AWBREY, C.P.A.
TYLER J. CODAY, C.P.A.
MANNY GONZALEZ, C.P.A.
JASMAN S. KHOSA, C.P.A.
KRYSTAL PARREIRA, C.P.A., M.S.A
GINILU VANDERWALL, C.P.A.
KRISTI WEAVER, C.P.A.

February 1, 2021

Board of Trustees and Management
Oak Valley Union Elementary School District
24500 Road 68
Tulare, CA 93274

Dear Board of Trustees and Management:

We have enclosed a proposed contractual agreement covering an audit of your District for the year ending June 30, 2021. We have enjoyed working with you and your staff for many years and would like to continue the relationship.

The environment surrounding school district auditing has been subjected to constant change since the State introduced its State Compliance Procedures more than a decade ago, the new federal auditing requirements under Uniform Guidance and the implementation of new Governmental Accounting Standards under the Governmental Accounting Standards Board (GASB). The number of procedures required fluctuates from year to year and sometimes the fluctuations are large. These fluctuations require more education on our part to prepare for them and more time in the field to perform them. Not only has the number of procedures changed, but the complexity of the existing and new procedures continues to and will incur more hours.

Your school district will be subject to single audit reporting requirements for the 2020-2021 school year due to new CARES act funding. We have adjusted the base contract fee for the additional work and reporting. Should our understanding of the single audit requirements change, we will adjust our fee accordingly.

Your school district will also be required to implement the new GASB Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. This statement may change the reporting of student body funds. The time involved for this implementation as well as any additional State Compliance procedures not known at this time will not be included in the base contract fee for the audits but will be billed additionally based on the hours incurred at our audit rates.

We have enclosed three copies of an engagement agreement regarding an audit of your District. If you agree with its terms, please sign all three copies of the agreement and return one copy to the Tulare County Office of Education and one copy to us. The third copy is for your files. Thank you for your continued trust in M. Green and Company LLP. If you have any questions or concerns about this agreement or any other matter, please contact the undersigned.

Very truly yours,

M. GREEN AND COMPANY LLP
Certified Public Accountants

Brenda Daddino

Brenda Daddino, CPA
Partner

RLA/pm
Enclosure

*Hanford*
*Lindsay*
*Tulare*
*Visalia*

*3900 West Caldwell • Post Office Box 3330 • Visalia, California 93278-3330 • Telephone (559) 627-3900 • Fax (559) 625-1606*
*E-mail: visalia@mgreencpas.com • Web Site: www.mgreencpas.com*

# M. Green and Company LLP

*CERTIFIED PUBLIC ACCOUNTANTS*

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*Hanford*
*Lindsay*
*Tulare*
*Visalia*


February 1, 2021

Board of Trustees, Audit Committee and Management
Oak Valley Union Elementary School District
24500 Road 68
Tulare, California 93274

We are pleased to confirm our understanding of the services we are to provide Oak Valley Union Elementary School District for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Oak Valley Union Elementary School District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Oak Valley Union Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Oak Valley Union Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Budgetary Comparison Schedules.
3) Schedule of the District's Proportionate Share of the Net Pension Liability.
4) Schedule of the District's Pension Contributions.
5) Schedule of Changes in the Total OPEB Liability and Related Ratios


*3900 West Caldwell • Post Office Box 3330 • Visalia, California 93278-3330 • Telephone (559) 627-3900 • Fax (559) 625-1606*
*E-mail: visalia@mgreencpas.com • Web Site: www.mgreencpas.com*

We have also been engaged to report on supplementary information other than RSI that accompanies Oak Valley Union Elementary School District's financial statements. We will subject the following supplementary information 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, and other additional procedures 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 auditors' report on the financial statements:

1) All supplementary information and schedules required by the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found In Title 5, Division 1.5, Chapter 3 of the California Code of Regulations.
2) Schedule of expenditures of federal awards.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information:

1) Combining Statements presented as Other Supplementary Information.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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.*

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

- Compliance with compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs.

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 Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report on state compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of 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 outside of the items tested. All three reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found in Title 5, Division 1.5, Chapter 3 of the California Code of Regulations; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Management and Board of Trustees of Oak Valley Union Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement. Our audit of the financial statements does not relieve you of your responsibilities.

**Audit Procedures—General**

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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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 procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your 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 your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by auditing standards generally accepted in the United States of America.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will perform tests of controls over compliance 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 award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards,* and the Uniform Guidance.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Oak Valley Union Elementary School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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.*

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Oak Valley Union Elementary School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Oak Valley Union Elementary School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

The State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requires that we also plan and perform the audit to obtain reasonable assurance about whether noncompliance with those compliance requirements that could have a direct and material effect on the state programs occurred. Our procedures will consist of examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on compliance for each applicable program in our report on state compliance issued pursuant to the State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requirements.

**Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information of Oak Valley Union Elementary School District in conformity with accounting principles generally accepted in the United States of America, State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.* Other services we will provide as part of this engagement include preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, and preparing the calculation of pension benefits and calculation of other postemployment benefits. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective 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 internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements) and that certain state programs, specified in the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations and that certain state programs, specified in the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government 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 of each opinion unit as a whole. Also, copies of all adjusting entries for all funds, in the SACS account format, will be provided to the Tulare County Office of Education.

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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Additionally, as required by the Uniform Guidance and the State's K-12 Audit Guide, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review when we begin our audit fieldwork.

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to M. Green and Company LLP, we will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which M. Green and Company LLP is not involved, you agree to clearly indicate in the exempt offering document that M. Green and Company LLP is not involved with the contents of such offering document.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State's K-12 Audit Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America and the State's K-12 Audit Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information, preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, and preparing the calculations of pension benefits and other postemployment benefits. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information, and other services as previously defined and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information and other services previously defined prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

**Engagement Administration, Fees, and Other**

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

We understand that your employees will prepare all cash, or other confirmations, conversion entries, audit worksheets and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner; it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the Oak Valley Union Elementary School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State Controller's Office, Federal Cognizant or Oversight Agency for Audits or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of M. Green and Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office, Federal Cognizant or Oversight Agency for Audits, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

The audit shall be commenced as soon as mutually agreeable and shall be completed and a final report filed with the requisite agencies no later than the 15th day of December following the close of the fiscal year. The audit filing date can be extended only upon proper authorization by the State Controller's Office and the California Department of Education. Brenda Daddino, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that M. Green and Company LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be based on the amount of time required at our billing rates, adjusted for the difficulty and potential risk of the work, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed $22,000. Our billing rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. This fee is based on anticipated cooperation from your personnel and the assumption that any unexpected circumstances, such as significant changes in audit guide procedures, implementations of and/or assistance with new GASB statements, or significant summarization procedures, will not be encountered during the audit. Any requests for additional work outside the scope of the audit will be billed at our standard audit rates, including the request to be available to present the annual audit report at a school board meeting.

All invoices will be due and payable upon presentation, and failure to pay them within a reasonable time (usually thirty (30) days), will relieve us from responsibility to perform further services. Financing charges will be added at 1.5 percent per month on all accounts unpaid over sixty (60) days after they are billed. Oak Valley Union Elementary School District acknowledges and agrees that we are not required to continue work in the event of Oak Valley Union Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter.

Oak Valley Union Elementary School District further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of Oak Valley Union Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to Oak Valley Union Elementary School District for any damages that occur as a result of our ceasing to render services. We may require a retainer or retainers, which will be applied to current billings as billed. If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The contract is null and void if M. Green and Company LLP is declared ineligible to perform LEA audits pursuant to Education Code 41020.5.

Of the audit fee, 10 percent must be withheld pending approval of the audit report by the State Controller. The 10 percent will be released upon certification by the State Controller that the report conforms to the reporting standards in the current audit guide (Education Code 14505).

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by M. Green and Company LLP in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses including fees and costs for our time at our rates adjusted for the difficulty and potential risk of the work, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

In recognition of the relative risks and benefits of this agreement to both client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not be greater than the total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation applies to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

As your CPA firm, we collect:

- Information provided by you from worksheets, documents, and discussions.
- Information that we develop as part of your engagement.

As your CPA firm, we are required to keep all information about our engagement confidential so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client.

As your CPA firm, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

The documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. It is our company policy to keep records related to client engagements for seven years. However, M. Green and Company LLP (typically) does not keep any original client records, so we will return those to you at the completion of the services rendered under your engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven year period, M. Green and Company LLP may destroy our records related to your engagement.

We have provided you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2017 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We will be pleased to discuss this letter with you at any time.

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 acknowledge and agree with the terms of our engagement as described in this letter, please sign all three copies and return one copy to us and send one copy to the Tulare County Office of Education. The third copy is for your files.

Very truly yours,

M Green and Company LLP

M. GREEN AND COMPANY LLP
Certified Public Accountants

RLA/pm
Enclosures

**RESPONSE:**

This letter correctly sets forth the understanding of Oak Valley Union Elementary School District.

By:_____

Title:_____

CalCPA
Peer Review Program

1710 Gilbreth Road
Burlingame, CA 94010
(650) 522-3094
Fax: (650) 522-3080
peerreview@calcpa.org

February 08, 2018

Lynn Lampe
M. Green and Company, LLP
308 S M St
Tulare, CA 93274 5429

Dear Lynn Lampe:

It is my pleasure to notify you that on February 06, 2018, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Dawn E Brenner

Dawn Brenner
Peer Review Committee Chair
peerreview@calcpa.org (650) 522-3094
California Society of CPAs

CC: David Wilson, Marla Borges

Firm Number: 900010100246 Review Number: 549925

Grant Bennett Associates
A PROFESSIONAL CORPORATION

**Report on the Firm's System of Quality Control**

August 22, 2017

To the Partners of M. Green and Company, LLP and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of M. Green and Company, LLP (the firm) in effect for the year ended May 31, 2017. 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 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 the system of quality control and the firm's compliance therewith based on our review.

**Required Selections and Considerations**
Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

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 M. Green and Company, LLP in effect for the year ended May 31, 2017, 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.* M. Green and Company, LLP has received a peer review rating of *pass.*

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants

GBA CPA
www.gbacpa.com

1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

# GREAT DIVIDE INSURANCE COMPANY
## A North Dakota Stock Corporation
A Member Company of W. R. Berkley Corporation

## DECLARATIONS

## ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY

Policy Number: CAB201019-07

| | | |
|---|---|---|
| Effective Date: | 01/01/2021 | at 12:01 A.M. Standard time at the address shown bel |
| Expiration Date: | 01/01/2022 | at 12:01 A.M. Standard time at the address shown bel |
| *Retroactive Date:* | 07/01/1986 | |

Item 1 - *Named Insured*: M. Green and Company, LLP

Item 2 - Business Address: 308 South M Street

Tulare, CA 93274

| | | |
|---|---|---|
| Item 3 - Limits of Liability: | $1,500,000 | Per *Claim* |
| | $3,000,000 | Policy Aggregate |
| Item 4 - Deductibles: | $25,000 | Per *Claim* Deductible |
| | $75,000 | Policy Aggregate Deductible |
| Item 5 - Total Premium: | $99,132 | |

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

| | | |
|---|---|---|
| BDP-PL-1000-A | 03/15 | Accountants Professional Liability Insurance Policy |
| BDP-PL-2001-A (CA) | 03/15 | State Endorsement - California |
| BDP-PL-1045-A | 03/15 | Cyber Security Breach Civil Proceedings |
| BDP-PL-1034-A | 08/14 | Excluded Entities |
| BDP-PL-1056-A | 06/16 | Multiple Claims and Related Acts, Errors and Omissions Amendment |

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**Great Divide Insurance Company**

Authorized Representative

**REGISTRATION FEES**
*(includes certification exam fee)*
**Option 1**
Employee Member: $5,400
Career Builder Member: $6,400
Non-Member: $6,400
**Cancellation**
All Registrations: $150
*(if canceled before registration deadline; please refer to our Terms & Conditions for details)*
**Option 2**
Registration/cancellation fees vary depending on workshops taken to complete certification requirements as stated in the certification training checklists. For specific fees, please refer to the details provided in each workshop description in this catalog.

**APPLICATION FEES**
**Initial Application**: $400
**Renewal Application**: $200

**ADD THE "E" FOR EXPERIENCE & EDUCATION!**
At least five current, consecutive years of CBO experience AND a bachelor's or graduate degree from an accredited university.

# Chief Business Official/CBO[E]

Our Chief Business Official (CBO) Certification Program curriculum includes everything a potential CBO needs to know in finance and budget, student transportation, food services, leadership roles, risk management, maintenance & operations, and more. Participants receive instruction in both written and oral communications; and the content is presented in lecture format, relying upon class discussion, small group projects and out-of-class assignments/practical application. All certification applicants must take and pass the CBO Certification exam before being approved for certification. *(For dates and locations of exams, visit casbo.org > Learn > Calendar.)*

Training for the CBO Certification includes two options, and completion of either option plus the CBO Certification exam results in certification eligibility:

**Option 1:** Complete the CASBO Business Executives Leadership (BEL) Program, a 12- to 14- month program that meets one weekend per month, with sessions held on Fridays from 5:00 to 9:00 p.m. and Saturdays from 8:30 a.m. to 4:00 p.m. *(For more information about the BEL Program, visit casbo.org > Learn > Programs > CBO Training > BEL Program.)*

**Option 2:** Using your own university coursework in combination with individual CASBO state workshops and a 40-hour practicum, complete a total of 440 credit hours of professional development training. *(For certification training checklists, visit casbo.org > Learn > Certification > Completing the CASBO Certification Requirements.)*

***Please Note:*** *CBO training options may be offered online or in-person or in a combination of both. To see which format training will be presented in, visit casbo.org > Learn > Calendar. To apply for or renew your certification, visit casbo.org > Learn > Certification > Applying for Your CASBO Certification.*

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**REGISTRATION FEES**
*(includes certification exam fee)*
**Option 1**
Employee Member: $3,000
Career Builder Member: $3,500
Non-Member: $3,500
**Cancellation**
All Registrations: $150
*(if canceled before registration deadline; please refer to our Terms & Conditions for details)*
**Option 2**
Registration/cancellation fees vary depending on workshops taken to complete certification requirements as stated in the certification training checklists. For specific fees, please refer to the details provided in each workshop description in this catalog.

**APPLICATION FEES**
**Initial Application**: $350
**Renewal Application**: $150

**ADD THE "E" FOR EXPERIENCE & EDUCATION!**
At least three current, consecutive years of DFS experience AND a bachelor's or graduate degree from an accredited university.

# Director of Financial Services/DFS[E]

Our Director of Fiscal Services (DFS) Certification Program curriculum includes everything a potential DFS needs to know in finance and budget, technology, collective bargaining, purchasing, risk management, strategic planning and more. Participants receive instruction in both written and oral communications; and the content is presented in lecture format, relying upon class discussion, small group projects and out-of-class assignments/practical application.

There is no DFS Certification exam required before being approved for certification. Training for the DFS Certification includes two options, and completion of either option results in certification eligibility:

**Option 1:** Complete the CASBO Business Executives Leadership (BEL) Program, a 12- to 14- month program that meets one weekend per month, with sessions held on Fridays from 5:00 to 9:00 p.m. and Saturdays from 8:30 a.m. to 4:00 p.m. However, BEL Program participants who are working toward their DFS Certification do not attend every session in the BEL Program. *(For more information about the BEL Program, visit casbo.org > Learn > Programs > CBO Training > BEL Program.)*

**Option 2:** Using your own university coursework in combination with individual CASBO state workshops, complete a total of 220 credit hours of professional development training. *(For certification training checklists, visit casbo.org > Learn > Certification > Completing the CASBO Certification Requirements.)*

***Please Note:*** *DFS training options may be offered online or in-person or in a combination of both. To see which format training will be presented in, visit casbo.org > Learn > Calendar. To apply for or renew your certification, visit casbo.org > Learn > Certification > Applying for Your CASBO Certification.*