

TITLE PAGE

Mendocino County Schools – Charter Schools

Proposal to Provide Audit Services

**For the Year Ended
June 30, 2022
With an Option to Renew for
the Years Ended
June 30, 2023 and 2024**

Submitted on March 1, 2022

Submitted by:

**Robertson & Associates, CPAs
A Professional Corporation
1101 North Main Street
Lakeport, CA 95453
(707) 263-9012 Fax (707) 263-6001**

**THE NAME OF THE PERSONS AUTHORIZED TO REPRESENT
ROBERTSON & ASSOCIATES, CPAs are:**

John S. Robertson, CPA
john@robertsoncpa.com

**PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR
MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS**

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Letter of Transmittal

March 1, 2022

Mendocino County Office of Education
Michelle Ebert, Director Fiscal Services
2240 Old River Road
Ukiah, CA 95482

Dear Ms. Ebert:

Robertson & Associates, CPAs is pleased to respond to your request for proposal to perform auditing services for Shanel Valley Academy. This includes the annual financial and compliance audit for Shanel Valley Academy for the year ending June 30, 2022, with an option to renew for June 30, 2023 and 2024.

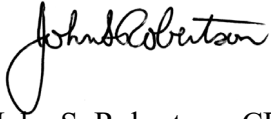
We are aware that while Shanel Valley Academy has solicited numerous proposals, Robertson & Associates, CPAs would be your best selection for the following reasons which are set forth in greater detail in our proposal:

- We are a Northern California CPA firm and are located in Lakeport and Ukiah, California. Robertson & Associates, CPAs is a professional corporation consisting of one shareholder, John S. Robertson.
- We are familiar with auditing and the needs of local education agencies such as Shanel Valley Academy.
- Our firm has been involved in auditing local educational agencies, local governmental agencies and nonprofits for more than 25 years.
- The office of Robertson & Associates, CPAs performs approximately 35 school districts financial and compliance audits each year.
- We believe that you will find that our firm is not only highly qualified to perform the audits for local educational agencies, local governmental agencies, Non-Profits, and California Nonprofit mutual Benefit Corporations, but is prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.
- We emphasize a GREEN approach, employing a paperless environment as much as possible for our clients and our workpaper documentation.
- Our on-time delivery on filing the annual financial report to the State is excellent.

Robertson & Associates, CPAs is committed to meeting all requirements and timelines for the successful completion of the engagement. Upon concluding the contract terms, Robertson & Associates, CPAs will hold a pre-audit meeting and set forth specific work plans and due dates for each major audit area. Regular progress meetings will be held and any issues will be resolved timely and before the release of the final reports.

Robertson & Associates, CPAs thanks you for the opportunity to present our proposal and qualifications and for the opportunity to be appointed as the independent auditors for Shanel Valley Academy. The fees noted in this proposal are valid for a period of ninety days. After reading through our proposal, if you have any questions, please feel free to contact me at (707) 263-9012 or john@robertsoncpa.com. I would be happy to discuss any questions with you and the board members.

Very truly yours,

A handwritten signature in black ink that reads "John S. Robertson". The signature is written in a cursive style with a large, prominent initial "J".

John S. Robertson, CPA
Engagement Director
Robertson & Associates, CPAs

PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

PROFILE OF THE PROPOSER

Organization, History and Description of Activities

Robertson & Associates, CPAs is a local professional corporation consisting of one shareholder: John S. Robertson. The CPA practice started operations on January 1, 1981. Our firm is located in Lakeport, California.

Additional Services

Robertson & Associates, CPAs currently provides auditing, accounting, management and computer advisory services, and tax planning. Robertson & Associates, CPAs has conducted and coordinated various trainings on student body, attendance, and financial accounting for our clients. We provide consultation services and special audits as requested for our clients.

System of Quality Control

The system of Quality Control in place at Robertson & Associates, CPAs meets or exceeds all related requirements of the AICPA, the Governmental Audit Quality Center of the AICPA, *Government Auditing Standards*, and the California Board of Accountancy.

The elements of our Firm's Quality Control System include: Leadership responsibilities for quality within our firm (the "tone at the top"); relevant ethical requirements; Acceptance and continuance of client relationships and specific engagements; Human resources; Engagement performance; and Monitoring. Quality Control is interrelated throughout all aspects of an audit practice.

Robertson & Associates, CPAs is enrolled in the AICPA Peer Review Program which requires a peer review of our accounting and auditing practice to ensure that our practice is conducted within the strict guidelines of the profession. Our most current peer review rating of *pass* validates that our accounting and auditing practices and professionals meet or exceed guidelines established by the AICPA. A rating of *pass* is the highest rank possible. A copy of our most recent peer review letter is included at the end of this proposal.

Equal Opportunity Employment

Our policy is to apply recruiting, hiring, promotion, compensation and professional development practices to all qualified persons, consistent with federal, state and municipal equal employment opportunity laws.

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Subcontractors

All staff that will be assigned to provide audit services will be Robertson & Associate, CPAs employees. We will not be using subcontractors for your audit. The proposal is not a joint venture or a consortium.

Transmitting Confidential Information

During the course of an engagement, the electronic transmission of information is necessary. We believe that we have a responsibility to our clients to establish a more secure means to electronically transmit sensitive or confidential information pertaining to their business or personal affairs. Accordingly, we have Client Portal on our website to establish a secure encrypted portal (that meets state law requirements) where such documents can be stored and accessed only by authorized individuals. Now, instead of sending such data over unsecured email, the documents can be placed inside the Client Portal and be accessed through a secure sign-on procedure. The portal accommodates files of many different types, from Word and Excel documents to PDF and even SACS electronic dat files. The portal is also capable of handling files that are too large to email. Clients have found the portal to be helpful as a tracking tool for what documents have been submitted to us. Documents will not be removed from the portal until the State Controller's Office has accepted the audit. We will also upload documents for you to download. As an example, the annual audit report will remain on your portal in PDF format for you to download and have access to for several years. We encourage our clients to use the portal, as we believe it provides us both with benefits, but do not require it. We also accept information via email, fax, and currier mail. The portal is available at our website www.robertsoncpa.com.

Document Retention Policy

Audit work papers will be maintained by Robertson & Associates, CPAs for seven (7) years after the date of the auditor's report. Our Firm will make its work papers available during this period to the California State Controller or its representative and the Charter.

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DESCRIPTION OF THE ENTITY AND RECORDS TO BE AUDITED

The Shanel Valley Academy serves approximately 100 students in the Hopland, California area. The Charter’s first year of operation is for the 2021/2022 fiscal year. The Charter is currently registered with the California Department of Education to operate grades kindergarten through sixth grades. The audit agreement will be for the year ended June 30, 2022, with an option to renew for June 30, 2023 and 2024.

ASSURANCE:

License to Practice in California

Robertson & Associates, CPAs is properly licensed for practice as a certified public accounting firm in the State of California. Robertson & Associates, CPAs certifies that we will assign a California licensed certified public accountant as your auditor in charge of your Charter audit.

Our firm has been in existence since January 1, 1981 and has been involved in local educational agency auditing for more than 25 years.


Independence

Our firm meets the independence requirements of the current *Standards for Audits of Governmental Organizations, Programs, Activities and Functions*, as published by the U.S. Government Accountability Office 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). Our firm is an approved K-12 Local Education Agency auditor with the California State Controller’s Certified Public Accountant Directory Service (“CPADS”) and meets the independence standards requiring rotation of engagement director and review director every six years. We ensure that all partner and staff working on the engagement do not have any financial or other interest in your Charter other than a strictly professional one. We have no past or current business, or other relationship with the Charter that may have an impact on the outcome of the audit.

PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

Commitment

All audits have been accepted by the California State Controller’s Office. Please see the firm’s statistics below:



Controller Betty T. Yee

California State Controller’s Office

CPADS

- SCO Home
- CPADS Home
- CPA List

CPA Detail

CPA Information

CPA Name: Robertson & Associates, CPAs
Contact Person:
Mailing Address: 1101 N. Main Street
Lakeport, CA 95453
Phone: (707) 263-9012

CPA Statistics

Audit Report Fiscal Year	2017 - 2018	2018 - 2019	2019 - 2020
Total Audit Reports Submitted	39	36	36
Audit Reports Initially Accepted	31	30	29
Audit Reports Initially Rejected	8	6	0
Delinquent Audit Reports *	12	4	13

* An audit report is considered delinquent if it is not received by SCO by the Dec. 15 expected date or approved extension date.

Quality Control Review (QCR) Reports for this CPA

There are no QCR reports available for this CPA.

Check the firm's current status with the California Board of Accountancy
<https://www.dca.ca.gov/cba/>

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SUMMARY OF PROPOSER’S QUALIFICATIONS

Presently there are three professional, eight paraprofessional and three clerical staff employed by Robertson & Associates, CPAs. Two of the three professional staff are CPAs and one is a CPA Candidate.

Partner, John Robertson will be the Engagement Director for the audit and will oversee all aspects of the engagement. Mr. Robertson will meet with Charter administrators and governing board and provide technical advice to the Charter at any time. Tanya Michel will serve as Lead Auditor. Ms. Michel will oversee fieldwork and the preparation of the financial statements in accordance with all applicable reporting standards. All partners, managers, and supervisors assigned to the audit have a minimum of three years of experience performing audits of local education agencies similar to Shanel Valley Academy. The following table lists the names of the firm’s auditing personnel assigned to the audit:

<u>Name</u>	<u>Classification</u>	<u>Audit Role</u>
John S. Robertson, CPA	Engagement Director	In-Field Partner
Tanya Michel	Senior Auditor	Lead Auditor
Karyn Rasmussen	Audit Coordinator	Staff Auditor

JOHN S. ROBERTSON, CPA

ENGAGEMENT DIRECTOR

John S. Robertson is your engagement director for all services to be provided to Shanel Valley Academy. Mr. Robertson has over 35 years of auditing experience and currently devotes a significant amount of his time to serving clients in the Governmental Sector. He currently serves as the Engagement Director for all local educational agencies (LEAs), other governmental and non-profit audits performed by Robertson & Associates, CPAs. Mr. Robertson is an accounting graduate from the California Polytechnic State University, Pomona, and he is a member of the AICPA, CASBO and CalCPA where he has served on the governmental accounting and auditing committees.

TANYA MICHEL, CPA CANDIDATE

AUDIT SENIOR

Tanya Michel is responsible for risk assessment procedures, audit fieldwork, general ledger analysis, compliance with applicable laws and regulation and applicable financial reporting frameworks of the audits. Ms. Michel received her Bachelor of Science in Strategic Business Management from Dominican University and received her Master’s in Accountancy from University of Phoenix. Ms. Michel worked in schools as a Business Manager, Director of Fiscal Services and as a Chief Business Official. Ms. Michel retired from schools in May 2020. Ms. Michel is currently in the CPA exam testing process required for licensing. Ms. Michel is a member of AICPA. Ms. Michel previously worked for Robertson & Associates, CPAs and rejoined the association in June 2021.

KARYN RASMUSSEN, PARAPROFESSIONAL

AUDIT COORDINATOR

Karyn Rasmussen is responsible for the coordination of all audits performed by Robertson & Associates, CPAs in regard to scheduling, inflow of work and tracking the progress of the audits. Ms. Rasmussen has over 25 years of auditing experience and also assists in the areas of fieldwork, general ledger analysis, state compliance and financial report writing portions of the audits. She has completed numerous training courses on school district, governmental and non-profit topics. Ms. Rasmussen is a member of the CASBO organization. Ms. Rasmussen has been with Robertson & Associates, CPAs since January 1992.

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Professional Development, Education, and Training

In compliance with our Quality Control System, each professional staff member receives forty or more hours of continuing education each year. Individuals assigned to governmental type audits all receive the necessary governmental accounting and auditing continuing education of 24 hours every two years as required by law. The continuing education covers a variety of areas, including accounting and auditing, government, Yellow Book, school district and charter school topics, fraud, ethics and regulatory review, management advisory services and taxation. Following is a detailed listing of continuing education received for each member of our staff for the last two years:

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Continuing Education - 2020 / 2021 / 2022

From

• Heard in the Hallways: Commonly Asked Yellow Book Questions	4/16/2020
• School District Conference	4/17/2020
• GAQC Annual Update	5/5/2020
• State & Local Gov Audit Plan	6/19/2020
• School Facility Program Bond Fund Audits	7/23/2020
• Applying the Uniform Guidance in Your Single Audits	7/24/2020
• Writing Effective Audit Reports Confirmation	8/3/2020
• Audit workpapers-Documenting Field Work	8/7/2020
• Annual Update for Accountants and Auditors	8/10/2020
• 2020 Single Audit Fundamentals - Part 1	8/26/2020
• 2020 Single Audit Fundamentals - Part 2	8/26/2020
• 2020 Single Audit Fundamentals - Part 3	8/27/2020
• 2020 Single Audit Fundamentals - Part 4	8/27/2020
• Excel Tips And Tricks Beyond The Basics	9/1/2020
• Using Adobe Acrobat & Tic tie Calculate To Simplify & Prepare Digital Workpapers	9/2/2020
• 1st Release of 2020 Supplement & the Latest COVID 19 Single Audit Implications	9/9/2020
• Supplemental and COVID 19 SA Implications	9/9/2020
• CARES Act Funding, Issues & Questions	10/15/2020
• EDGARUGG Workshop for LEA Fed Program & Fiscal Staff	10/22/2020
• OMB Supplement Addendum and COVID-19 Implications	1/27/2021
• Single Audit Lighting Round	1/28/2021
• Audit Boot Camp	3/22/2021
• GAQC 2021 Annual Webcast	5/4/2021
• Circular 230 Ethics	8/20/2021
• Common Frauds in Govt Entities	8/26/2021
• CA Regulatory Review Course	8/30/2021
• Professional Ethics	8/31/2021
• Agreed Upon Procedures	8/31/2021
• GAQC Single Audit Lightning Round Q&A	9/22/2021
• What it takes to be an effective auditor	9/24/2021
• Fraud: Practical Approaches to Prevention & Detection	9/29/2021
• Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation	10/21/2021
• Companion to PPC's Guide to Single Audits - Course 1 - Planning the Single Audit and Single Audit Sampling	12/27/2021
• Companion to PPC's Guide to Single Audits - Course 2 - Concluding and Reporting for Single Audits	1/2/2022
• Companion to PPC's Guide to Single Audits - Course 3 - Pre-Engagement Activities and Internal Control Considerations	1/3/2022
• Yellow Book: Staying Compliant with Government Auditing Standards	2/12/2022

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Firm Qualifications and Experience

The professionals at Robertson & Associates, CPAs have extensive experience in K-12 Local Education Agency (LEA) audits. We work hard to ensure that audit reports are submitted in advance of deadlines and ultimately accepted by the client and oversight agencies, including the Office of the State Controller, the California Department of Education and the County office of Education, where applicable. We have a track record of combining quality audit services with sound, practical advice. We provide a service team that has extensive relevant experience, as well as enthusiasm and commitment to our clients’ needs. All of our staff members assigned to your audits will have had at least one prior year of local educational agency audit experience and the continuing education required by our system of Quality Control. Below is a summary of clients we have served in the past two years:

Local Educational Agencies:	<u>Approximate Enrollment</u>	<u>Years of Service</u>
Mendocino County		
Charter Academy of the Redwoods	300	16
✓ Eel River Charter School	50	19
✓ La Vida Independent Study Charter School	90	16
✓ Pacific Community Charter School	80	16
✓ Willits Charter School	260	19
Santa Cruz County		
✓ Bonny Doon Union Elementary School District	135	19
✓ Happy Valley Elementary School District	109	19
✓ Mountain Elementary School District	145	19
Mountain Elementary School District Proposition 39 Bond Audit		3
✓ Pacific Elementary School District	112	19
Pacific Elementary School District Proposition 39 Bond Audit		3
Siskiyou County		
✓ Siskiyou County Office of Education	50	6
✓ Siskiyou County School Districts (25)	4,800	14
Siskiyou County Regional Occupational Program, JPA		14
Siskiyou Union High School District Proposition 39 Bond Audit		4
Yreka Union High School District Proposition 39 Bond Audit		3
Sonoma County		
The Village Charter School	100	7
✓ Currently under contract.		

PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

PROPOSER'S APPROACH TO THE EXAMINATION

Annual Audit – Scope, Standards and Approach

The scope of auditing services offered includes auditing of financial statements of Shanel Valley Academy for the year ending June 30, 2022, with an option to renew for June 30, 2023 and 2024, and will include our audit of the Charter's compliance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State requirements as applicable.

The purpose of the audit is to render the following opinions and reports as applicable to the Charter:

- ✓ Auditors' Opinion on the Financial Statements
- ✓ Auditors' Report on Internal Controls and Compliance required by Governmental Auditing Standards
- ✓ Auditors' Report on Internal Controls and Compliance required by Uniform Guidance, when applicable
- ✓ Auditor's Opinion on State Compliance

Robertson & Associates, CPAs has developed an approach to audits that emphasizes:

- Focusing on audit risks and concerns.
- Approaching your system as a whole.
- Evaluating current accounting and operating control systems.
- Discussing and establishing objectives and planning audit strategy.
- Addressing and satisfying all Federal and State audit requirements.
- Utilizing automated technology in all phases of the audit.
- Using graphs and charts to illustrate financial trends in a comprehensible manner.
- A strong commitment to providing our clients with more services per audit dollar.

Robertson & Associates, CPAs staff have experience from both sides of the desk. It is this unique perspective that provides our staff with the experience to recognize important audit issues. The staff's viewpoint is also tempered with appropriate sensitivity to our clients' particular situations.

The Engagement Director is committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your local educational agency and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your LEA environment, and they are instructed to consult with the engagement director on all aspects of the audit. We believe in a consistent approach to the audit, and your audit team has been working together for several years.

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Estimated Hours by Major Work Segment - Charter Audit

Below is a detailed work plan that includes total hours for all of the audit activities. The proposed work plan shows the anticipated amount of work by major audit activity. We have reviewed the Charter's ADA and provided to plan what we believe to be reasonable hours to complete the audit.

<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segment</u>	<u>Estimated Hours of Completion</u>
Planning		Substantive Testing	
Planning	4	Accounts Payable	2
Audit Programs	2	Accounts Receivable	2
Supervision and Quality Control Review	2	Analytical Review Procedures	2
Contingencies/Subsequent Events	1	General Fund	2
Risk Assessment	3	Other Funds	2
Board Minutes	2	Cash and Investments	2
Correspondence (including Confirmations)	2	Other Revenues	2
Meetings		Component Units	1
Entrance Conferences	1	State Apportionment	2
Other Meetings	2	Capital Assets	3
Internal Control Interviews	2	Inventory	1
Meetings with District Board Members	1	Net Position	1
Internal Controls and Compliance		Long-Term Debt	3
Internal Control Testing and Documentation	7	Expenses	5
State and Federal Compliance	9	Audit Wrap-up	
Data Processing Review		Audit Reports	10
Data Processing Interviews and Documentation	1	Federal Data Collection Report	1
Transactions		Secretarial	4
Cash Disbursements	2		
Payroll	2		
Cash Receipts	2		
Bid Procedures & Change Orders	1		
		Total Hours	91

Schedule of Hours by Staff Level by Major Work Segment

The numbers of hours planned for each phase of the Shanel Valley Academy annual audit are as follows:

	Planning March - April Hours	Interim Fieldwork April - June Hours	Final Fieldwork July - August Hours	Review & Reporting September - December Hours	Total Hours
Engagement Director	1	1	1	1	4
Audit Manager	1	1	1	2	5
Audit Coordinator	5	7	4	4	20
Senior Auditor	5	7	7	5	24
Auditor	7	10	10	7	34
Clerical	1	1	1	1	4
Total Hours	20	27	24	20	91

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The following is an estimated timeline of the audit plan. The final schedule would be arranged based on the planning meeting with Shanel Valley Academy:

<u>Timeline</u>	<u>Proposed Work Flow</u>
March - April	Entrance Conference
April - June	Audit Planning, Test of Controls, State compliance, Federal compliance, management letter of results
August / November	Year-end fieldwork, depending on when the books are closed
October - November	Report drafted, reviewed and finalized
November - December	Finalize and Distribute Final Report
December - January	Board Presentation

Computer Assisted Audits

Robertson & Associates, CPAs has experience in computerized financial systems. As part of every audit, Robertson & Associates, CPAs evaluates the internal controls over key financial cycles and included computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. We use computer assisted audit techniques to evaluate large data sets and plan our audit responses.

Robertson & Associates, CPAs has conducted many local educational agencies (LEA) and other audits and is proficient in a variety of computerized systems that are used. We are proficient in attendance software, along with manual state school registers for attendance accounting and we are very familiar with reports that these systems generate.

Documentation of Internal Control Structures

We believe that an effective and efficient system of internal controls is critical to safeguarding Charter assets, ensuring transactions are properly approved and recorded, and maintaining compliance with federal and state laws and regulations. Our audit approach starts with a thorough examination on the internal control structure over cycles such as:

- Purchasing and accounts payable
- Cash receipting and cash management
- Personnel and payroll
- Inventory and fixed assets
- Attendance and other compliance areas
- Financial reporting

Our examination of internal controls consists of interviews, internal control questionnaires and system walkthroughs to help us to plan our audit procedures, but more importantly to you, we will communicate both positive control points and points where areas of improvement are needed.

PROPOSAL FOR INDEPENDENT AUDIT SERVICES FOR MENDOCINO COUNTY SCHOOLS – CHARTER SCHOOLS

Audit Sampling

Internal control, transaction and compliance samples will be selected using our random number generator software when determined appropriate. In some cases, haphazard sampling procedures will be employed when determined appropriate. Based upon the results of these tests, we will then design our substantive and compliance audit steps. Analytical procedures will be performed at the beginning and ending stages of our audit. These procedures will include comparison of prior-year to current-year balances, and original adopted budget to final balances.

Audit Approach

Robertson & Associates, CPAs believes the key to a good audit is efficiency. This ensures that the audit is thorough without performing unnecessary procedures. This includes performing procedures to determine the direct and material compliance requirements that are applicable to the Charter. By following the professional standards prescribed by Generally Accepted Auditing Standards (GAAS) and Not for Profit, we are certain that we are meeting our own professional standards for the industry.

Robertson & Associates, CPAs, understands that in accordance with audit standards and other applicable guidelines of laws and regulations, we will select the necessary procedures to test compliance and disclose noncompliance with specified laws and regulations and provisions of contracts and grant agreements that are direct and material to the Charter.

We will conduct the audit to meet procedures required of:

- ✓ Not for Profit
- ✓ *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*

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COMPENSATION

Reasonable Fees

In determining our proposed fees, our normal billing rates have been adjusted and our startup costs will be absorbed by us, evidencing our strong interest in building a long-term relationship with Shanel Valley Academy. Our fees are based on an audit approach that stresses cost containment and cost-effectiveness. The proposed fees include all out-of-pocket expenses.

The following is a list of personnel by classification who will be assigned to the audits, indicating the estimated number of hours and rate per hour for the audits. The hourly billing rates indicated in the schedules below also apply to additional services not included in the original scope of work.

Annual Audit							
Classification	Billing Rates	Estimated Hours	2021/2022	Estimated Hours	Optional 2022/2023	Estimated Hours	Optional 2023/2024
Engagement Director	\$ 200	4	\$ 800	4	\$ 800	4	\$ 800
Assurance Manager	150	4	600	4	600	5	750
Audit Coordinator	110	20	2,200	20	2,200	20	2,200
Senior Auditor	110	24	2,640	24	2,640	24	2,640
Auditor	100	35	3,500	35	3,500	36	3,600
Clerical	65	4	260	4	260	4	260
		<u>91</u>		<u>91</u>		<u>93</u>	
All-Inclusive Audit Fee			<u>\$ 10,000</u>		<u>\$ 10,000</u>		<u>\$ 10,250</u>
Tax Returns			2021/2022		2022/2023		2023/2024
Information Returns - 990/199			<u>\$ 1,500</u>		<u>\$ 1,500</u>		<u>\$ 1,500</u>

We would also note that our fee schedule includes routine advisory assistance during the course of the year, and to discuss items which may impact the ensuing years’ audits. Our fees are based on the information about the Charter provided to us at the time of this proposal. If there are major changes to the complexity or scope of the Charter’s audit it may be necessary to adjust our fees accordingly. Research beyond the scope of the audit will be billed as a separate engagement, at our stated fees. Audit fees include all efforts necessary to issue our opinion on your financial statements, including resolution of issues, handling of routine questions of administration, and all meetings with administration and the Board. We will conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office.

We understand and comply with the provisions of Education Code 14505 requiring:

1. A provision to withhold 10% of the audit fee until the California State Controller has certified that the audit report conforms to the reporting provisions of the audit guide.
2. A provision to withhold 50% of the subsequent year audit fees if the prior year audit was not certified by the California State Controller.

In addition, we have a provision that will allow the California State Controller access to our audit working papers, and that the California State Board of Accountancy may be notified of any substandard work performed.

Upon request, we will separately state the portions of the audit fee which may be reimbursable as mandated costs.

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PEER REVIEW REPORT



1710 Gilbreth Road
Burlingame, CA 94010
(650) 522-3094
Fax: (650) 522-3060
peerreview@calcpa.org

November 07, 2018

John Robertson
Robertson & Associates, CPAs
1101 N MAIN ST
LAKEPORT, CA 95453-3841

Dear John Robertson:

It is my pleasure to notify you that on November 05, 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 June 30, 2021. 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.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org 650-522-3094
California Society of CPAs

cc: David Wilson

Firm Number: 900010083692

Review Number: 556684

