

RESOLUTION NO. 2021-22 005

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SACRAMENTO VALLEY CHARTER SCHOOL PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GORVERNOR GAVIN NEWSOM DATED MARCH 4, 2020, AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE GOVERNING BODY OF SACRAMENTO VALLEY CHARTER SCHOOL PURSUANT TO BROWN ACT PROVISIONS. THE SCHOOL BOARD IS REQUIRED TO TAKE ACTION TO EXTEND THE LOCAL EMERGENCY NOT TO EXCEED 30-DAY PERIODS. THE ABILITY TO ADOPT REOSLUTIONS TO SUSPEND THE SPECIFIC BROWN ACT PROVISIONS RELATING TO TELECONFERCING EXPIRES ON JANUARY 1, 2024.

WHEREAS, the Sacramento Valley Charter School is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Sacramento Valley Charter School's governing body are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the School's governing body conduct its business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a governing body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the State caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the School's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions exist in the School's areas of attendance, specifically, the Governor's March 4, 2020 declaration of a State of Emergency for COVID-19; and,

WHEREAS, Yolo County and Sacramento County have issued continuing and revised health orders in July 2021 regarding wearing masks in all public indoor settings regardless of vaccination status,

WHEREAS, the Board of Directors does hereby find that COVID-19, its variants – including Omicron - and masking orders and similar conditions may cause imminent risk to participants, has caused, and will continue to cause, conditions of peril to the safety of persons within the School that are likely to be beyond the control of services, personnel, equipment, and facilities of the School, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency, the Board of Directors does hereby find that the governing body of Sacramento Valley Charter School shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, SACRAMENTO VALLEY CHARTER SCHOOL HAS TAKEN AND CONTINUES TO TAKE MEASURES FOR PUBLIC PARTICIPATION THROUGH ZOOM LINKS AND A TELECONFERENCING OPTION FOR MAXIMUM INCLUSION OF THE PUBLIC.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF SACRAMENTO VALLEY CHARTER SCHOOL DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the area served by the School, and due to the age of many of the Board Members, Staff, and public participants as well as the increased infection rate of students regardless of vaccination status poses imminent risk of the spread of COVID-19 and its variants.

Section 3. Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020 and the local orders from July 2021 that have not expired, been rescinded or revised.

Section 4. Remote Teleconference Meetings. The staff and governing body of Sacramento Valley Charter School are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of March 10, 2022, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the governing body of Sacramento Valley Charter School may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of Sacramento Valley Charter School, this 9th day of February, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

February 03, 2022

To the Board of Directors
Sacramento Valley Charter School
2399 Sellers Way
West Sacramento, CA 95691-3046

We are pleased to confirm our understanding of the services we are to provide Sacramento Valley Charter School (the "Charter School") for the year ended June 30, 2022. We will audit the financial statements of the Charter School, which comprises the statement of financial position, and the related statement of activities and the cash flows as of and for the year ended June 30, 2022.

We have also been engaged to report on supplementary information that accompanies the Charter School'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 auditor's report on the financial statements:

- 1) Supplementary schedules required by the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.

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 U.S. generally accepted accounting principles 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel, and will include tests of accounting records of the Charter School and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Charter School's financial statements. Our reports will be addressed to the Board of Directors of Sacramento Valley Charter School. 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, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Charter School is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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 and 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 may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to 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 will 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; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

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*.

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*.

Audit Procedures - Compliance

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

Other Services

We will also assist in preparing the financial statements, proposed adjusting journal entries, and related notes of the Charter School in conformity with U.S. generally accepted accounting principles 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*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. 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, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) 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 for confirming to us in the written 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 taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to, include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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.

As per Federal and State Laws, we don't require, nor do we request, demand, collect, or desire any Personal Identifying Information ("PII"). PII includes but is not limited to individual's' first name (or first initial) and last name combined with other types of personal information, such as Social Security Number; home addresses; online identifiers; passport numbers; bank or credit card numbers; clearances; biometrics; date of birth; birth place; age; mother's maiden name; medical, criminal, and financial records; educational transcripts; email addresses, phone numbers; birth marks, professional designation, employment history, social media account information; driver's license numbers, any other similar and unique personal identifiers, etc. As such, do not provide our firm, staff, employees, consultants, contractors, managers, admin staff, third-party service providers with any of the aforementioned PII as we will not be perusing the records provided to us to identify and purge such records.

By your signature below, you acknowledge and agree that Harshwal & Company, LLP is not responsible for "sanitizing" or "scrubbing" its workpapers in an attempt to identify and delete PII, and as such is not liable were such information to be retained by us or inadvertently accessed by third parties.

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 other 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.

You agree to assume all management responsibilities relating to the financial statements, proposed adjusting journal entries, and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, proposed adjusting journal entries, and related notes and that you have reviewed and approved the financial statements, proposed adjusting journal entries, and related notes 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.

Subpoena and Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a thirdparty pursuant to a subpoena, court order or other administrative or legal process in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding, in which we are not a party.

You agree that our efforts in complying with such requests or demands will be deemed a part of this engagement and Harshwal & Company, LLP shall be entitled to additional compensation for our time and reimbursement for our outofpocket expenditures (including legal fees) in complying with such request or demand.

Limitation on Liability

In no event will either party be liable to the other for any special, indirect, incidental, or consequential damages in connection with or otherwise arising out of this agreement, even if advised of the possibility of such damages. In no event shall either party be liable for exemplary or punitive damages arising out of or related to this agreement.

Engagement Administration, Fees, and Other

We have our technical resources and audit software in the cloud. We may from time to time, and depending on the circumstances, use third party service providers within and outside of the United States in serving your account. As required by Section 54.1 (b) of the California Code of Regulations, Title 16, confidential information provided by you to our firm, may be disclosed to persons, outside of the United States in connection with the services provided. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

We will provide copies of our reports to the Charter School; 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. Our report on the financial statements must be associated only with the financial statements that were the subject of our engagement. You may make copies of our report, but only if the entire financial statements (including related footnotes and supplementary information, as appropriate) are reproduced and distributed with our report. You agree not to reproduce or associate our report with any other financial statements, or portions thereof, that are not the subject of this engagement.

The audit documentation for this engagement is the property of Harshwal & 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 management 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 Harshwal & Company, LLP 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.

Your Sacramento Valley Charter School records are the primary records for your operations and comprise the backup and support for the results of this engagement. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that Harshwal & Company, LLP may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Mr. Sanwar Harshwal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Fieldwork for audit will be determined with the Name of the client's management based on the availability of accounting records and supporting documentation. Our scheduling depends on your completion of the year-end closing and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our services due to your staff's unavailability or delays in your closing and adjusting process. You understand our fees are subject to adjustment if we experience these delays in completing our services.

Certain engagement personnel who are not licensed as certified public accountants may provide services during this engagement.

Our fee for these services will be at our standard hourly rates 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 \$12,386 for the audit fiscal year.

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness and accuracy of the Board of Directors's records, and, for example, the number of general ledger adjustments required as a result of our work. To assist you in this process, we will provide you with an Audit Preparation Letter that identifies the key work you will need to perform in preparation for the audit. We will also need your accounting staff to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance will result in an increase of our fees.

To keep fees at a minimum and provide the reports to you on a timely basis, we are planning on significant assistance from your personnel. In this regard, we will furnish you with a list of schedules and data to facilitate our work. We understand that all records, documentation, and information we request in connection with our audit will be made available to us. Your preparation of schedules and providing supporting evidence requested timely is imperative for us to perform our audit procedures in the most efficient manner possible. If audit related accounting assistance is required to reconcile accounts, these fees will be billed separately at our standard hourly rates. We will obtain your concurrence before we begin such services significantly beyond the scope of the audit.

In the future, you may decide that you need the services of one or more full-time employee. At that time, we could assist you in identifying individuals, our fees for which would then be agreed upon in a separate engagement letter. However, because of the knowledge that our staff have or will obtain of your organization, you may wish to hire one or more of them. If this should occur, please notify us immediately so that we may avoid any potential independence issues. Also if this should occur, we will charge you a recurring fee of one hundred percent (100%) of the annual gross salary or wages (on an annualized basis) offered to our employee to compensate us for the loss of our valued and extensively trained employee(s). Such amount shall be paid within thirty (30) days following the date of such notification.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

The Board of Directors acknowledges that the following unexpected circumstances will result in an increase of our fees:

- Failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure to complete the audit preparation work by the applicable due dates; Significant unanticipated transactions, audit issues, or other such circumstances;
- Delays causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit;
- Issues with the prior audit firm, prior year account balances or report disclosures that impact the current year engagement; and
- An excessive number of audit adjustments.

Unexpected circumstances are also defined as fire, destruction or disappearance of records, discovery of fraud, or similar situations beyond our control or knowledge.

We will endeavor to advise you in the event these circumstances occur, however we may be unable to determine the impact on the estimated fee until the conclusion of the engagement.

At the time of execution of this engagement letter, federal, state and local governments have restricted travel due to the current situation around of COVID -19. Due to the impact of COVID-19, we have placed restrictions on our employee travel having employee and client's health into consideration. We acknowledge and agree that any delays or workarounds due to the situation surrounding COVID-19 may increase the cost of the services described herein. Any such change in the cost of these services will be discussed prior to the completion of the project.

The proposed fee does not include any additional charges incurred due to COVID-19. The impact of COVID-19 is presently unknown and may result in additional compliance procedures, funding, or organizational problems, which may require additional time to address. Any additional time would be billed as per our standard hourly rates.

Our Standard billings for the services set forth in this Engagement Letter, rendered on an estimated basis in accordance with the enclosed Schedule of Standard Billings:

<u>Standard Descriptions/Events</u>	<u>Applicable Percentage</u>
Engagement letter sign and obtained audit preparation request	20 Percent
Meeting/Fieldwork/Testwork started	40 Percent
Draft report started	40 Percent

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. Any invoices left unpaid beyond 30 days will be charged a 1.5% late fee per month, added to the then outstanding balance. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). 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.

This engagement letter may be terminated by either party, with or without cause, upon ten (10) days' written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination, (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this engagement, and (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services.

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this engagement letter as we deem appropriate.

The proposed fee estimate is contingent upon the Charter School having performed the following functions and sending us copies to review at least two weeks prior to us performing the audit fieldwork:

- 1) Submitting trial balances and general ledger to us in an electronic format.
- 2) Completing all steps and sending us copies of the requested information on the audit preparation guide, which we will provide.
- 3) All material balance sheet accounts need to be reconciled and scheduled. Prepare reconciliations of all checking (payroll and accounts payable, etc.) accounts, savings accounts and investment accounts on a monthly basis and send us copies of the year end reconciliations.
- 4) Providing us electronic copies of your payroll and accounts payable check registers for the fiscal year under audit.

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

Very truly yours,
Harshwal & Company LLP



Sanwar Harshwal
(Managing Partner)

RESPONSE:

This letter correctly sets forth the understanding of Sacramento Valley Charter School.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Sacramento Valley Charter School
Check Detail
 January 13 - February 9, 2022

Date	Transaction Type	Num	Name	Memo/Description	Amount
01/20/2022	Check	4659	Wave Broadband	For phone & internet service	1,449.58
01/20/2022	Check	4660	DMV	For Pull Notice	10.00
01/20/2022	Check	4661	Great America Financial	For Copier Lease	898.73
01/20/2022	Check	4662	Quill.com	For Classroom Supplies	30.17
01/20/2022	Bill Payment (Check)	4663	Total Education Solution	For Special Education	8,246.50
01/20/2022	Bill Payment (Check)	4664	Total Education Solution	For Special Education	9,578.50
01/20/2022	Check	4665	Broadway Auto Service	For Van's oil change / Service Van - 7Z2T200 Van - 7WKY428	201.36
01/28/2022	Check	4666	T mobile	For 49 Hotspot Connection Charges	980.00
01/28/2022	Check	4667	MetLife	For LTD & AD&D	383.08
01/28/2022	Check	4668	New Horizon Flooring	Janitorial Service for the month of January 2022 Additional Cost related to Covid Sanitizing	3,333.00 967.00
					4,300.00
01/28/2022	Check	4669	Serve 3 Network	For maintain tech support	1,662.40
01/28/2022	Check	4670	PG&E	For Utility - Gas delivery Charges	252.97
01/28/2022	Check	4671	Melanie Reis	Reimbursement for the Classroom Supplies.	367.75

01/28/2022	Check	4672 DMV	For Registration Renewal - Ford Van	369.00
01/28/2022	Check	4673 PLTW	For Robotics Science Project Kit - Dr. Boudreau	9,392.31
01/28/2022	Check	4674 Amazon.Com	For HP Toner - Office Printer	887.27
			For Class room supplies	58.74
			Sales tax	-3.35
				<u>942.66</u>
01/31/2022	Check	4675 R&D Enterprises INC	For Subway White Bread	105.00
02/03/2022	Check	4676 Raghuwant Singh Arora	Transport Student to SVCS	1,710.00
02/03/2022	Check	4677 Gurdeep Singh	Transport Students to SVCS	1,710.00
02/03/2022	Check	4678 Gurdeep Singh	Deliver lunch Grocery to School	500.00
02/03/2022	Check	4679 Chill-Chain, Inc.	For Milk	261.72
02/03/2022	Check	4680 US Bank	For Lunch Grocery	3,661.58
			For Classroom Supplies	435.69
			For Office - Doorking & USB Microphone	90.85
			For Phone & Internet - Nuso	861.08
			For Wave CloudSub Service, Microsoft & Go Daddy	683.31
			For Professional Development Training - Refreshments	249.62
			For Awards - Pencils for Scholars	170.92
			For Maintenance - Buses	415.51
			Intuit accounting fee - 1099 Tax File	46.91
				<u>6,615.47</u>
02/03/2022	Check	4681 Vicky Dali CPA LLC	Invoice for the month of January 2022	3,465.00
02/03/2022	Check	4682 Quill.com	For Classroom Supplies	119.45
			Post sticky notes	
			Paper Towel	
02/03/2022	Check	4683 Sikh Temple - Rent Payable	Invoice for the month of February 2022 - Rent	24,546.00

02/03/2022 Check

4684 Preet Cheema

For EL Certification

3,190.00

Monday, Feb 07, 2022 11:45:28 AM GMT-8



Sacramento Valley Charter School
2399 Sellers Way
West Sacramento, CA 95691
916.596.6422/916.596.6434
916.617.2707 (fax)



Dr. Amrik Singh, Principal

Principal Report: February 9, 2022

Social Emotional Learning: A proposal for introducing social emotional learning was initially brought to the attention of SVCS by Dr. Satinder Singh Rekhi, CEO of the Rsystems. Subsequently, Dr. Robert Nelsen, president of California State University Sacramento visited the school on January 20th., along with a team of CSUS officials. The team included the Dean, Social Sciences, Dr. Diane Hyson, Department Chair of Psychology, Dr. Rebecca Cameron; Associate Dean Research and Engagement, Dr. Pia Wong; Professor of Psychology, Dr. Greg Kim.

Staff meeting, January 26: Staff meeting was held to improve school climate, discipline, mental health/child abuse and homelessness. CAASPP testing, Science Fair, COVID -19 testing and protocols were scheduled. Staff members expressed their concerns about the sickness, absences, and students' social emotional problems.

Teachers Annual Evaluations: All evaluations were scheduled in the beginning of the January and 80% have been completed for observations.

Site Council and ELAC Meeting, January 28: A site council and ELAC meeting took place for sharing information about ELs count, programs, and finance.

Spelling Bee Championship: A spelling bee contest was conducted for SVCS Elementary and Middle school. Two scholars qualified for the competition from 5th. & 7th., grades for the regional Spelling Bee contest.

African American History Month: Black History Month: February 1st was the start of an annual celebration of achievements by African Americans and a time for recognizing their central role in U.S. history. Since 1976, every U.S. President has officially designated the month of February Black History Month. Other countries around the world, including Canada and the UK also devote a month to celebrating Black history. Our teachers will highlight U.S. historical contributions and legacies of African Americans.

Transportation and Field Trips: All field trips have been cancelled due to rising cases of COVID-19. Additional bus drivers are needed to backup the current staff when they proceed on sick leave. All buses and vans are certified and compliant with transportation rules.

Sacramento Valley Charter School
Transaction Report
January 13 - February 09, 2022

	Account	Amount
Total for 8096 - Cash in Lieu of Property Taxes	UNRESTRICTED REVENUE:0000 - Unrestricted:8096 - Cash in Lieu of Property Taxes	\$ 38,144.00
Total for Miscellaneous	UNRESTRICTED REVENUE:0000 - Unrestricted:8699 - Other Local Income:Miscellaneous - Donation	\$ 100.00
Total for Transportation - Donation	UNRESTRICTED REVENUE:0000 - Unrestricted:8699 - Other Local Income:Transportation	\$ 4,800.00
TOTAL		<u>\$43,044.00</u>

Monday, Feb 07, 2022 07:57:13 AM GMT-8 - Accrual Basis

Academic Internship/Service Learning (IN/SL) Request for Community Partner Agreement 2021-2022



Describe the potential for the site to provide an educationally appropriate experience and its relationship to the student's academic area of study. Required

The school site has requested social and emotion learning (SEL) lessons to be implemented at the school site. This will be an opportunity for university students to deliver SEL lessons to students at the school site. Students from psychology and education as well as other academic disciplines from the university may participate at this school site. University students would be trained to deliver SEL lessons to K-8 students at the school site. Students and faculty may be involved in SEL programming and delivery at the school site, including during normal classes

Assess educational value (Check one box below, please note, these opportunities could be virtual) Required

- Direct service (in-person or virtual) – Working directly with clients at an agency for a set number of hours per week during the semester (e.g. tutoring/mentoring students in an after-school program, helping in a homeless shelter, etc.)
- Project based (in-person or virtual) – Developing projects for the agency (e.g. walking tour guide, creating a website, writing a grant proposal, developing design plans, a research project, etc.).
- Both direct service and project based
- Other

Other:

How many students can the site accommodate per semester? Required

Who will select the students and how will they be selected? Required

- The faculty member
- The site supervisor
- Both the faculty member and the site supervisor
- Other (explain below)

What skills would students need for the Academic Internship/Service Learning experience? Required

Students need to be interested in gaining applied experience in educational settings and working with K-8 students. Training will occur during the semester during training sessions throughout the semester.

Have you verified that the organization is willing to enter into the IN/SL agreement with the University?

Required

- Yes
- No

Does the course have a Student Learning Agreement (SLA) that outlines the roles of the student, faculty internship supervisor and the Academic Internship Site Supervisor?

Required

- Yes
- No (If No, please create an SLA or use the template provided on the CEC website)

Please note where and if any of the work will occur off-site (i.e. somewhere other than the student's primary placement) (e.g. working at the river, at parks, walking around neighborhoods, etc.).

Required

Participation will occur at Sacramento Valley Charter School.

Please describe the level of supervision during work hours.

Required

- Continual (always with a supervisor)
- Hourly
- Several times each day
- Daily
- Other

Based on location of sites and the population with whom the student will work/engage, is the risk to the student any greater than would be encountered in daily living?

Required

- Yes
- No

Confirm direct supervisor will conduct orientation

Required

Direct supervisors should conduct orientation for the students that will include safety procedures and confirm who will be responsible for doing so. If the individual conducting the assessment has any concerns regarding potential risks, please contact Risk Management: (916) 278-7233.

- Yes
- No

Was an in-person site visit conducted?

Required

If yes, please sign and date below. If no in-person site visit was conducted, please explain "why" and complete the rest of this form:

- Yes

No

Ask for a tour of the site and assess work environment.

Important Note: While the site inspection may be conducted in advance, when and if a student with physical disabilities may be at the site, the student should be given the opportunity to take a tour with the site evaluator to identify any physical barriers and at that point engage in an interactive process with Sacramento State's Office of Services for Students with Disabilities (SSWD) to determine an appropriate accommodation. In addition, SSWD should also be consulted/involved for any other accommodations that may be required by students that do not relate to physical accessibility.

Sources

Identify all sources relied upon for completion of Site Assessment. Sources include information located on the Site's website, via email exchanges with Site personnel, telephone contact with Site personnel, prior Internship history with the Site, documents reviewed relating to the Site. You also may attach information you find relevant to your assessment.

http://www.sacvalleycharter.org
Meeting with school and university representatives on January 20th, 2022 to discuss partnership.
Email exchanges with representatives.

Signature

Clear signature

Name and Title of Person Signing Form

Greg Kim-Ju

Date

2022-2-1