



Bella Mente Montessori Academy

Board of Directors

Scott Moote, President
Caroline Veale, Secretary
Tom Reilly, Treasurer
Janet Figueoa, Member
Andrea Ruano, Member

Bella Mente Charter School Special Meeting Agenda September 10, 2019

Type of Meeting: Regular Meeting
Location: 1737 W. Vista Way
Vista, CA 92083

I. OPEN SESSION/REGULAR MEETING 6:15 PM

Call to order, roll call and establishment of quorum

Public Comments/Community Members: Any member of the audience who wishes to hold and speak to an agenda item (or at the appropriate time, speak to an item not on the agenda) should complete a HOLD CARD and present it to the Board Secretary before Item 2A. Presentation by Community Members/Public Comments is held. In an effort to gain as much public input as possible, individual speakers will be limited to Three minutes or less.

II. PRESENTATIONS BY COMMUNITY MEMBERS/PUBLIC COMMENTS (20 MINUTES TOTAL)

In an effort to gain as much public input as possible, individual speakers will be limited to THREE MINUTES OR LESS. 20 minutes total will be allotted for Item 2A. After 20 minutes the remainder of public comments will be heard before the conclusion of Board Business.

A. Items not on the agenda/Items for future discussion

III. APPROVAL OF AGENDA.

Recommended motion:

Approve the agenda for the September 10, 2019 Board of Directors Meeting.

Moved by _____ Seconded by _____ Vote _____

IV. DISCUSSION ITEMS

None

V. CONSENT CALENDAR/ROUTINE ITEMS OF BUSINESS

All items listed under the Consent Calendar are considered by the Board in one action. There will be no discussion of these items prior to the time the Board votes on the motion, unless members of the Board, staff, or public request specific items to be discussed and/or removed from the Consent Calendar.

1. Approval of High Tech High MOU for the BTSA Program for the 2019-2020 School Year
2. Approval of the Wilkinson Hadley King & Co. Auditor Agreement 2019-2020

Executive Director's Recommendation: Approve Consent Calendar

Moved by _____ Seconded by _____ Vote _____

VI. DISCUSSION/ACTION ITEMS

None

VII. CLOSED SESSION

1. In accordance with Government Code Section 54957, the Board will meet in closed session to consider: PERSONNEL MATTERS-(None)
2. In accordance with Government Code Section 54956.8, the Board will meet in closed session to consider: REAL ESTATE MATTERS- (None)
3. In accordance with Government Code Section 54957.6, the Board will meet in closed session to consider: PUBLIC EMPLOYEE EVALUATION (None)
4. In accordance with Government Code Section 54956.96, the Board will meet in closed session to consider: CHARGE OR COMPLAINT INVOLVING INFORMATION PROTECTED BY FEDERAL (None)

RECONVENE TO OPEN SESSION

VIII. ACTION ITEMS CONSIDERED IN CLOSED SESSION

IX. ADJOURNMENT

Moved by _____ Seconded by _____ Vote _____

Instructions for Presentations to the Board by Members of the Community

BMMA welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. We hope that you will visit these meetings often and your participation assures us of continuing community interest in our School. To assist you in speaking/participating in our meetings, the following guidelines are provided.

1. The agenda is available to all community members
2. Community members who wish to speak on any agenda items or under the general category of "Public Comment" will be given an opportunity to do so.
3. "Public Comment" is set aside for members of the community to raise issues that are not specifically on the agenda. However, due to public meeting laws (Brown Act), the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed twenty (20) minutes. Exceptions to these time limits may be made at

the discretion of the Board Chair. The board may give direction to staff to respond to your concerns or you may be offered the option of returning with a citizen requested agenda item.

4. With regard to items that are on the agenda, you may speak for up to (3) minutes when the Board discusses that item. Exceptions to this time may be made at the discretion of the Board Chair.
5. Community members may request in writing that a topic related to school business be considered for placement on a future agenda. Requests should be addressed to the Board Chair. If such an item is placed on the agenda and publicly noticed, the Board can respond, interact, and act upon the item.
6. Any person with a disability who requires a modification or accommodation, including auxiliary aids or services, to participate in a public meeting of the Bella Mente Charter School Board of Directors may request such modification or accommodation from Jennifer Meeker, at 760-621-8931. Please make any requests at least 12 hours prior to the meeting.

HTH Memorandum of Understanding (Induction)

SECTION 1

AUTHORITY AND SCOPE

PARTIES

Effective September 15, 2019, this MOU establishes a partnership between High Tech High Teacher Center ("HTH") and ("Employer") a CA K-12 public school.

INTRODUCTION

High Tech High (HTH) is a Charter School Organization operating fourteen schools in San Diego County. The HTH Teacher Center Induction program ("Induction Program") is accredited by the Commission on Teacher Credentialing (CTC) to prepare new teachers ("Participating Teachers") for a Single Subject, Multiple Subjects or Education Specialist (Mild/Moderate) teaching credential.

PURPOSE

This partnership extends the resources of the Teacher Center's Induction Program so Participating Teachers may obtain a California clear teaching credential. Employer benefits from access to the Induction Program in several ways, including an increased percentage of teachers who comply with state and federal standards and the ability to offer new teachers an innovative credentialing program.

HTH and Employer enter into this Memorandum of Understanding to support Participating Teachers in the Induction Program. Accordingly, HTH and Employer operating under this MOU, agree as follows:

SECTION 2

PROGRAM OVERVIEW

PROGRAM FEE

Fee: **\$1,000/per year** Participating Teachers are responsible for paying the annual program fee.

- Payment may be made on a monthly basis, quarterly, or annual basis.

- Full payment for the year must be received by **May 31st**.

Until full payment is received- First year Participating Teachers will be suspended from program; second year Participating Teachers will not be recommended for their preliminary credential.

SECTION 3

SUPPORT AND SUPERVISION

A. PROGRAM RESPONSIBILITIES

The HTH Induction Program will:

1. Enrolls and advises participants in the Induction Program as Participating Teachers.

2. Provides credential analyst services to Participating Teachers.
3. Provides eight (8) monthly meetings based upon Improvement Science research methodologies.
4. Provides assistance with instructional planning and development of effective teaching.
5. Provides orientation and training to Mentors who are selected to observe and support Participating Teachers.
6. Offers all monthly meetings at its San Diego, Point Loma campus.
7. Communicates with the Mentor about the performance of the Participating Teacher as appropriate and provides additional support when the Director determines it is needed.
8. Upon successful completion of the Induction Program, and having met all credential renewal requirements in addition to Induction (e.g. earn English Learner authorization), HTH Induction will:
 - a. Recommend Participating Teacher for a California Clear teaching credential.
 - b. Participants may purchase 3-semester units per year (total of 6 units) through our partnership with the High Tech High Graduate School of Education (GSE)-by request only.
 - c. Maintain Participating Teacher Induction records for up to five years.

B. EMPLOYER RESPONSIBILITIES

The Employer will provide a Mentor to support each Participating Teacher who possesses the following minimum qualifications:

1. Three years or more years of successful teaching experience
2. Hold a Clear or Life credential with a CLAD designation or embedded EL authorization
3. Current knowledge in the content they teach and understand the context of public schooling
4. Knowledgeable about diverse abilities, cultural, language, ethnic and gender diversity
5. Knowledgeable about academic standards (Common Core of learning and Next Generation Science standards), frameworks, and accountability systems that drive the curriculum of public schools

NOTE: The Program requires three (3) mentor observations and three (3) mentee observations. The Employer may need to coordinate release time to accommodate these activities.

C. MENTOR RESPONSIBILITIES

The assigned Mentor will:

1. Meet with participating teacher weekly (min. 1 hrs) and quarterly report the content
2. Conduct three (3) observations each year and report the content
3. Attend Mentor trainings, Colloquia and Presentations of Learning (POLs)
4. Model best professional practices in teaching and learning, scholarship and service
5. Provide support focused on knowledge, skills, and abilities related to supporting English learners in the classroom and school environment. This includes assisting with planning lessons that are appropriately designed and differentiated for English learners, assessing language needs and progress and to support language accessible instruction through in-classroom modeling and coaching.
6. Provide sufficient resources to Participating Teachers, including the identification of protected time for employer-provided support/mentor to work with Induction within the school day including clearly defined expectations for type/frequency of support.
7. Emphasize the importance of the Induction Program to all Participating Teachers and mentors and support their efforts to complete the program within the two year timeframe

8. Ensure Participating Teachers attend and document professional development on their own campus in addition to the HTH Induction Program

NOTE: HTH does not pay a mentor stipend or provide any other compensation to a partner school.

SECTION 4

GENERAL PROVISIONS

PRIVACY

HTH understands that the educational record of the Participating Teacher, employed by the listed Employer, is protected by FERPA. As a result of this Agreement, the Employer is considered a school official with a legitimate educational interest in determining the professional responsibility of the Participating Teacher. HTH agrees to protect the privacy of educational records concerning any Participating Teacher and will not transmit, share or disclose any such records without the Participating Teacher's written consent, except to other school officials who have a legitimate educational interest in the records.

COMMUNICATION

One person from each organization serves as the official contact for that organization and coordinates the process of carrying out this MOU.

HTH Contact: Cecilia Nevarez, Credential Analyst (619) 243-5000 ext 59233.

Partner Contact Name:

Email:

Phone:

TERM

The term of this MOU is three (3) years from the effective date of this agreement and may be extended upon written mutual agreement. It shall be reviewed annually to ensure that it is fulfilling its purpose and to make any necessary revisions. Either organization may terminate this MOU upon thirty (30) days written notice without penalties or liabilities.

Should your school no longer employ the Participating Teacher, written notification must be provided to HTH within ten (10) days. The Participating Teacher will have sixty (60) days to secure appropriate employment to remain eligible to participate in the Induction Program.

AUTHORIZATION

The signing of this MOU is not a formal undertaking. It implies that the signatories, to the best of their ability, will strive to reach the objectives stated in this MOU. On behalf of the organization I represent, I wish to sign this MOU and contribute to its further development.

**District/Charter
Representative:**

Title:

Organization:

Date:

Signature:

Clear *Please use your computer mouse or trackpad to sign here*

Induction Program

Julie Holmes

Director of Credential Operations

High Tech High Charter

2150 Cushing Road, San Diego, CA 92106

619/398-4928

Submit Form



P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

June 3, 2019

Board of Directors and Management
Bella Mente Montessori Academy
1737 West Vista Way
Vista, CA 92083

We are pleased to confirm our understanding of the services we are to provide for Bella Mente Montessori Academy for the year ended June 30, 2019.

We will audit the financial statements of Bella Mente Montessori Academy which comprise the statement(s) of financial position as of year ended June 30, 2019, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements (the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

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

Audit Objective

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- An opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each program identified by and in accordance with *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*.

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

Audit Procedures

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

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

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

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

Audit Procedures—Compliance

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

As part of the audit we are also required to report on State Compliance. Our procedures will consist of tests of transactions and other applicable procedures described in the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*. The purpose of these procedures will be to express an opinion on Bella Mente Montessori Academy compliance with requirements applicable to each of its applicable programs in our report on compliance issued pursuant to the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations, Section 19810*.

Other Services

We will prepare the Organization's federal and state information returns for the year ended June 30, 2019 for the Internal Revenue Service and the California Franchise Tax Board based on information provided by you. We will also assist in preparing the financial statements of the Organization in conformity with U.S. generally accepted accounting principles based on information provided by you.

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

Management Responsibilities

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

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

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

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

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

Engagement Administration, Fees, and Other

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

Kevin Sproul is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit after the books are closed and to complete your report no later than December 15, 2019. Information returns will be completed by the extended due date of the returns.

Our fees for these services will be:	<u>2019</u>
Bella Mente Montessori Academy	\$8,000
Federal and State Tax Returns:	\$1,000

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

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

Very truly yours,
Wilkinson Hadley King & Co LLP
Wilkinson Hadley King & Co LLP

RESPONSE:

This letter correctly sets forth the understanding of Bella Mente Montessori Academy.

Management signature:

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____