

**T.R. Paul Academy of Arts and Knowledge
aka Northern Colorado Academy of Arts and Knowledge
4800 Wheaton Drive, Fort Collins, CO 80525**

Board Meeting Agenda for Thursday, February 22, 2018 at 5:00pm
4800 Wheaton Drive, Fort Collins, CO 80525
Room 100B
Conference Line: 712-432-6100 pin 558-47941

I. OPENING SECTION

- A. Call to Order 17:06
- B. Board Members in attendance:
 - Kilbon (Present) Kornfeld (Present) Shapland (Arrival at 17:15)
 - Walser (Present)
- C. Approval of Agenda
 - Motion by: Kilbon Seconded by: Walser
 - Kilbon (X) Kornfeld (X) Shapland (Absent) Walser (X)

II. AUDIENCE COMMENTS

III. REPORTS

- A. Secretary's Report
 - Motion to approve minutes from January 25 board meeting.
 - Motion by: Walser Seconded by: Kilbon
 - Kilbon (X) Kornfeld (X) Shapland (Absent) Walser (X)

IV. OLD BUSINESS

- A. Service Provider RFP bids
- B. Auditor RFP bids
- C. Board Training Module: Board Self-Evaluation discussed

VI. CLOSING SECTION

- A. Next Meeting set for Thursday March 22, 2018 at 17:30.
- B. Adjourn: 18:05

Executive Summary

03.22.18 Board of Directors Meeting

School Accountability Committee Meeting

The SAC will meet again on April 5th and discuss and review the School Climate Survey to be sent out to families in April.

Teacher Evaluation

Shannon and Andy are working together to schedule the second round of formal evaluations nearer to the end of the school year. The observations, as well as end of year growth data, will inform the teachers' final evaluation rating for the year.

Professional Development

Dr. Steff is working on securing a Mental Health First Aid course for all staff at the school for free. <http://www.mhfac.org/#>

School Climate

Teachers will begin holding Peace Circles in their classrooms which will be guided by a social skills curriculum (K-2, 3-5). These will take the place of morning meetings and can also be integrated into ELA throughout the day. This curriculum will also be utilized during the "Enrichment Block" on Friday afternoons. TPAAK will have a Kindness Challenge for the month of April which will focus on students carrying out intentional acts of kindness.

Assessment

Universal Screening

All second graders will be screened for gifted and talented identification using the online version of the NNAT 2. The school uses the Naglieri Nonverbal Ability Test (NNAT) to determine, in part, eligibility for the gifted program at our school. It is used to assess the reasoning ability of children ages 5-17. If students demonstrate strong abilities which fall at or above the 97th percentile, they will further be evaluated using a Cognitive Abilities Test, teacher survey forms, achievement test scores, leadership/human relations ability, visual spatial abilities and music/performing arts work. The screening of 2nd graders will occur the week of March 26th and is grant funded. Screening of new students in grades 3-5 will occur after the screening of 2nd graders and the paper-pencil version of the NNAT2 will be used.

CMAS Testing

All staff involved with testing participated in a mandatory training on Wednesday. Our schedule for CMAS testing is below.

Shannon is taking the lead on ensuring security protocols are followed during testing and that materials are ready for distribution, with Hutch's support. We also have substitutes hired during the testing window to help Shannon and Hutch with any organization of materials, as well as monitoring/coverage during the window. Jody Steger, our SPED para, will be working additional

hours during April to help with accommodations groups and additional SPED coverage while Hutch helps Shannon.

APRIL				
9	10	11	12	13
	ELA Session 1	ELA Session 2	ELA Session 3	NO SCHOOL
	8:45 AM	8:45 AM	8:45 AM	PT Conferences
	90 mins	90 mins	90 mins	
16	17	18	19	20
Makeups	Math Session 1	Math Session 2	Math Session 3	Makeups
	8:45 AM	8:45 AM	8:45 AM	
	65 mins	65 mins	65 mins	
23	24	25	26	27
Science/SS Session 1	Science/SS Session 2	Makeups	Makeups in AM	
8:45 AM	8:45 AM		(if needed)	
80 mins	80 mins			
	Science/SS Session 3		Materials sent to CSI	
	12:30 PM			
	80 mins			

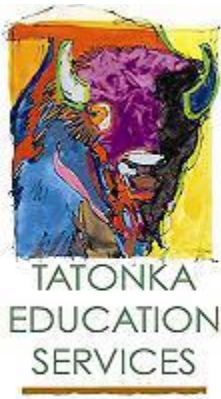
Enrollment

Updated graph to be provided at the meeting

Kinder round-up with all new kinder students will occur on April 13th and allow new families and kindergarten students to experience a “day in the life” of kindergarten at TPAAK.

Staff Retention

Letter of intents are due back from the teachers on March 28th. We will begin posting and interviewing candidates for any vacancies in April.



Tatonka Education Services

Contract Recommendation Form

To: TPAAK Board Memeber

From: Tatonka Education Services

Date: December 11, 2017

Existing Contract: Hoelting & Company

Details of Contract: TBA

Proposed new contract or service: See RFP

Effective Date: Fiscal Year Ending 6/30/18 with optional renewal for the next 4 years

Reason for Recommendation of contract or service change:

The current contract with Hoelting and Company has been completed for auditing services. An RFP has been created to seek bids for a new contract for auditing and the Form 990 completion. We're asking for a contract with options to renew over the next 4 years. The opportunity to reply to the RFP would run until 5 pm on January 31st. After that, TES would review all bidders and make a recommendation to the board on whose proposal to accept.

Board comments or instructions:

Board Approval: _____

Date: _____

T.R. Paul Academy of Arts and Knowledge

Request for Proposal – Professional Auditing and Form 990 Services

T.R. Paul Academy (“TPAAK” or the “Charter School”) is an independently owned public charter school operating under a management agreement with Tatonka Education Services, Inc., PBC. It is located in the city of Fort Collins and Poudre County, and Authorized by Colorado Charter School Institute (“CSI”). The school is requesting proposals for an independent auditor to conduct its annual audits in accordance with Colorado’s Public School Transparency Act, C.R.S. § 22-44-301. We are also requesting that the same independent auditors complete our Form 990 with accordance with IRS rules for a 501(c) 3. All of the information to assist with developing your proposal can be found in this RFP.

I. General Information and Term of Engagement

TPAAK is requesting proposals from qualified Independent Certified Public Accounting firms to audit its financial statements for the fiscal year ending June 30, 2018 and thereafter subjected to an annual renewal of the engagement for the next four years. We are also requesting that the same Independent Certified Public Accounting Firms complete the Form 990 for the same length of time and terms. TPAAK did complete an audit for the year ending June 30, 2017 with Hoelting & Company.

Information and Clarification

All requests for information or clarification regarding this proposal should be addressed to Tina Wallace and Shannon Keigan at twallace@tatonkaeducation.org and skeigan@tpaak.org.

Presentation Costs

The Charter School shall not be liable for any costs, fees, or expenses incurred by any firm in responding to the Request for Proposal or any subsequent inquires or presentations relating to a response.

II. Nature of Services Required

Scope of Work to be Performed

The Charter School desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States of America and the financial reporting requirement of Governmental Accounting Standards No. 34.

TPAAK desires the auditor to complete the Form 990 based on their financial statements in compliance with all applicable IRS rules.

Auditing Standards to Be Followed

To meet the requirements of this Request for Proposal, the audit shall be performed in accordance with:

General accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA).

Generally accepted government auditing standards as promulgated by Governmental Accounting Standards Board (GASB) for state and local governments (to include a management discussion and analysis section (MD&A)).

Other applicable federal, state and local laws and regulations.

To meet the requirement of this Request for Proposal, the Form 990 shall be performed in accordance with:

All applicable IRS rules and regulations.

Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following:

1. A report on the fair presentation of the basic financial statements as a whole, in conformity with accounting principles generally acceptable in the United States.
2. A report on internal controls over financial reporting based on audit of financial statements performed in accordance with Government Audit Standards.

The audit procedures used should be sufficient to enable the auditor to express an opinion on the fairness with which the financial statements present the financial position of TPAAK and results of its operations and cash flow. In addition, such procedures should be adequate to determine whether the operations of the Charter School were properly conducted in accordance with legal and regulatory requirements, including Colorado Statutes, and State Board of Education Rules.

Annual Tax Services

The School intends for the auditors to complete the annual form 990 submission to the IRS.

III. TPAAK Background and General Information

Background Information

TPAAK was established as a nonprofit organization for the purposes of operating a public charter school. The school was granted a charter by the Colorado Charter School Institute. The school opened in 2006 and serves grades K- 5th.

Financial Information

The School's fiscal year begins on July 1st and ends on June 30th. TPAAK's budget is adopted annually. For the fiscal year ending June 30th, the School has a contract with Tatonka Education Services, Inc. PBC for management services, including account and financial reporting. The accounting data is maintained in QuickBooks Enterprise 2018 Nonprofit accounting software. The auditor will be provided with the necessary information.

TPAAK has one General Fund and the budget for the fiscal year ending June 30, 2018 is approximately \$2 million based on a funded pupil count of 208. TPAAK also maintains a Pupil Activity fund.

IV. Timing Requirements

Time Schedule for Each Year's Fiscal Audit

The school and auditors will mutually agree on a time table to be developed for the audit each fiscal year. The schedule shall include dates for completing each of the following steps by the auditor no later than agreed upon date for each year of the audit. Each of the following shall be completed by the auditor no later than the dates indicated.

1. Audit Plans

The auditor shall provide a detailed audit plan and a list of all schedules to be prepared by the school by June 30th of each year.

2. Fieldwork:

The auditor shall complete all fieldwork by August 31st of each year.

3. Issuance of Reports and Financial Statement Attestation:

For the fiscal year ending June 30th, a draft of the audit report is due by September 15th and the audit report shall be finalized and delivered by September 30th.

4. Working Papers:

In all cases, the auditor will retain all working papers for a period of 7 years and will provide the Charter School and/or its assignees access, free of charge, to any or all work papers for a period of 7 years.

V. Proposal Requirements

Submission of Proposals

To be considered, the proposal must be received by the School via email to Shannon Keigan at skeigan@tpaak and Tina Wallace at twallace@tatonkaeducation.org by 5:00pm on January 31, 2018. The proposal shall be signed by a representative who is authorized to contractually bind the firm.

Each Proposal shall be prepared simply and economically, providing a straightforward, concise delineation of the firm's capabilities to satisfy the requirements of the Request for Proposal. The emphasis in each Proposal must be on completeness and clarity of content.

Detailed Proposal

In response to this request, TPAAK requests the following information:

1. Detail your firm's experience in providing audit and tax services to organizations in the non-profit/Charter School sector, as well as associations of comparable size to TPAAK. Also, include how long your firm has been in existence and specifically how long your firm has been auditing charter schools.
2. Provide information on whether your firm provide services to any related industry associations or groups.
3. Discuss the firm's independence with respect to TPAAK.
4. State whether your firm is a member of AICPA Governmental Audit Quality Center and if so, for how long.
5. Discuss commitments you will make to your staff continuity, including your staff turnover experience in the last three years.
6. Identify the partner, manager, and staff accountant who will be assigned to TPAAK's audit if you are successfully in your bid and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
7. Indicate that each individual that will be associated with the audit have complied with all applicable continued education requirements for audits of governmental entities.
8. Describe how your firm will approach the audit of the School, including any use of any association or affiliate member firm personnel and areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit. And finally, discuss the communication process used by the firm to discuss issues with the management and the Board of Directors.
9. Set forth your fee proposal for the fiscal 2018 audit and Form 990. Please list each fee separately. Please include if there is an option to renew the agreement for each of the next three to five years and the associated costs.

10. Provide the names and contact information for at least three other, similarly sized clients of the partner and manager that will be assigned to TPAAK for reference purposes.
11. Describe how and why your firm is different from other firms being considered, and why the School's selection of your firm as its independent auditors is the best decision it could make.
12. Include a copy of your firm's two most recent peer review reports, the related letter of comments, and the firm's response to comments.
13. Provide a list of charter schools your firm provides audit and/or Form 990 services.
14. Provide a proposed timeline for starting and completion of all audit work.
15. Provide a statement that the audit will be completed by the required deadline(s).

Evaluation of Proposals

TPAAK will evaluate proposals on a qualitative basis. This includes review of the firm's peer review reports and related materials, interviews with senior engagement personnel to be assigned to the School, results of discussions with other clients, and the firm's completeness and timeliness in its response to us.