MEETING AGENDA
KISSIMMEE CHARTER SCHOOL BOARD

KISSIMMEE CHARTER ACADEMY
2850 BILL BECK BOULEVARD, KISSIMMEE, FL 34744
THURSDAY, MAY 19, 2022 AT 4:30 PM

1. **MEETING CALLED TO ORDER**
2. **MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**
3. **AGENDA ADDITIONS OR REVISIONS**
4. **HEAR AUDIENCE**
5. **CONSENT AGENDA**
   - 5.A April 28, 2022 Minutes
   - 5.B Mental Health Assistance Allocation Plan
   - 5.C National School Lunch Program Contract Renewal
   - 5.D Wellness Policy
   - 5.E Audit Engagement Letter for King & Walker
6. **OLD BUSINESS**
7. **NEW BUSINESS**
   - 7.A Financial Report
   - 7.B Camera Purchase and Installation
8. **SCHOOL REPORT**
9. **REGION REPORT**
10. **OSCEOLA COUNTY SCHOOL DISTRICT**
11. **HEAR CHAIRMAN AND BOARD MEMBERS**
12. **ADJOURNMENT**

In accordance with Florida Statutes 286.105: Any person wishing to appeal any decision made by the Kissimmee Charter School Board with respect to any matter considered at such meeting or hearing will need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is made.

In accordance with Florida State 286.26, persons needing assistance to participate in any of these proceedings should contact the Office of the City Clerk, 101 Church Street, Kissimmee, Florida, (407) 518-2309.

ITEM 5.A
April 28, 2022 Minutes

Explanation

Requested School Board Action: Approve

Staff recommends Board approval.

Attachment(s):
1. 4.28.22 SAB Minutes

MEETING MINUTES
KISSIMMEE CHARTER SCHOOL BOARD

KISSIMMEE CHARTER ACADEMY
2850 BILL BECK BOULEVARD, KISSIMMEE, FL 34744
THURSDAY, APRIL 28, 2022 AT 4:30 PM

1. **MEETING CALLED TO ORDER** Kelly Trace called the meeting to order at 4:35pm.
2. **MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE** Kelly Trace opened the meeting with a moment of silence and the Pledge of Allegiance.
3. **AGENDA ADDITIONS OR REVISIONS** None.
4. **PRESENTATIONS**

4.A <u>2022 IKCA Character Essay Contest Winners</u>

Dr. Jennifer Fornes shared that students in 3rd through 8th grade participated in the Imagine Schools 16th Annual National Character Essay Contest. We were very impressed with the quality of the essays and how students unpacked and responded to maxims related to the theme of Forgiveness. Attached is a listing of the grade level winners for students at Imagine Kissimmee Charter Academy. 3rd Grade - Roqaya Bejaoui; 4th Grade - Lylah Bader; 5th Grade - Victoria Roque ; 6th Grade - Gabriel Mata ; 7th Grade - Esteban De La Torre ; 8th Grade - Fatima Bejaoui.

4.B <u>Former IKCA Student Visit and Presentation to Elementary Students</u>

Dr. Jennifer Fornes shared that K-5 elementary students had the distinct honor to meet a former IKCA student and now children's book illustrator, Adriana Suarez. Students read her books, see her original paintings, and ask many questions. Some even asked for her autograph!! A big shout out to Mayra Gonzalez for hosting Adriana at our school and creating memorable experiences for our Timberwolves!

5. **HEAR AUDIENCE** None.
6. **CONSENT AGENDA** Kelly Trace made a motion to approve the Consent Agenda, removing item 6F Floor Waxing for discussion. Joshua Pies seconded. All in favor. Motion carried.

Item 6.F Discussion. Floor waxing will occur this summer and quotes for this service were sought by three companies. JanPro services is the recommended vendor for this project with a quote of $20,993 which includes all building reads with VCT (main, primary, and concreatables) and also includes a complimentary one-time EnviroShield at the completion of the stripping and waxing of each classroom space.

Kelly trace made a motion to approve JanPro for Floor Waxing services. Rodney Denson seconded. All in favor. Motion carried.

6.A <u>2.24.22 SAB Minutes</u>

6.B <u>2022-2023 School Calendar</u>

6.C Mobile Panic Alert System/Alyssa's Alert

6.D Teacher Salary Increase Allocation

6.E 2022-2023 School Advisory Board Meeting Dates and Action Calendar

6.F Floor Waxing

7. OLD BUSINESS None.

8. NEW BUSINESS

8.A Bill Beck Expansion

Brenda Ryan shared the Bill Beck expansion which is currently underway and directed board members to Osceola County with more details on the project. This project involves constructing a 2-lane roadway from approximately 1600 feet south of the Kissimmee Charter Academy northward to the current Bill Beck Blvd intersection on Osceola Parkway, a distance of approximately 1.13 miles. Bill Beck Blvd will initially be built as a two-lane, undivided urban roadway and was designed for future expansion to four-lanes. Construction includes sidewalk, curb & gutter, closed drainage system, provisions for street lighting, new signalization at the currently unsignalized Bill Beck Blvd / Osceola Parkway intersection, constructing a 225’, 2-lane bridge over Mill Slough, modifying the existing pond at the Kissimmee Charter Academy, removal of an existing pond serving Bill Beck Blvd, and constructing three new ponds.

8.B Bus Fleet Analysis

Greg Young shared the Bus Fleet Analysis requested by the School Advisory Board for discussion for future consideration.

8.C Financial Report

Greg Young shared the Financial Report for the month ending March 2022. Variances were addressed and discussed. Kelly Trace made a motion to approve the Financial Report as presented. Rodney Denson seconded. All in favor. Motion carried.

8.D Preliminary Budget

Greg Young shared the FY23 Preliminary Budget with the board and updates regarding revenue, expenses, and federal programs. Brenda Ryan made a motion to approve the FY 23 Preliminary Budget. Joshua Pies seconded. All in favor. Motion carried.

8.E Student Character Surveys

Dr. Jennifer Fornes shared the student character surveys conducted in February 2022. Students in 4th through 9th grade take the survey annually and these surveys are used to help determine the next steps related to school programming and character initiatives. Overall, character surveys were strong. Goals and strategies will be created to support identified areas in the School Excellence Plan for the next school year.

8.F Staff Surveys

Dr. Jennifer Fornes shared the staff surveys taken in March. These surveys are taken by staff during the school year to measure the culture and climate on campus. The results were strong and many increases were noted. Just as in the character surveys, these surveys will also be used to determine goals, strategies, and next steps for the 2022-2023 school year and will be placed in the School Excellence Plan.

9. SCHOOL REPORT Dr. Jennifer Fornes shared the Florida Consortium of Public Charter Schools Facts vs. Myth documents recently shared by the organization with the board. She shared all the upcoming events in May. Joshua Pies shared the 3rd grade field trip experience to Kennedy Space Center with the board and highlighted the potential work for future partnerships to increase awareness and engagement in career exploration.

10. REGION REPORT Dr. Fornes announced the Imagine Schools Celebration of Excellence was held by Imagine Schools to celebrate and honor all Teachers of the Year and School Staff Members of the Year in the region. She also shared the support from the region team during monthly site visits to support the academic and character programs on campus. Courtney Ausherman from the Office of School Choice with the Osceola County School District presented the school with an 'A' certificate for compliance items within the ChartersLink system.

11. HEAR CHAIRMAN AND BOARD MEMBERS None

12. ADJOURNMENT Kelly Trace adjourned the meeting at 6:25pm.

12.A Next Meeting May 19, 2022 at 4:30pm in the school library.

____

Kelly Trace, Board Chair

ITEM 5.B
Mental Health Assistance Allocation Plan

Explanation

Each year, the Florida Department of Education asks school districts to review their Mental Health Assistance Allocation Plans and have charter schools select their option of being a part of the school district plan to write their own plan. Our school has previously submitted plans to support Mental Health on our school campus and will continue to do so in the next school year.

Requested School Board Action: Approve

Staff recommends Board approval.

Attachment(s):

1. Kissimmee Charter Mental Health Plan 2022-2023
2. CharterSchool opt-in form 2022-23

IMAGINE KISSIMMEE CHARTER ACADEMY

"We educate and inspire every child to succeed!"

2850 Bill Beck Blvd
Kissimmee, FL and 34744
www.Imaginekca.org

Developing Character, Enriching Minds.

MENTAL HEALTH ASSISTANCE ALLOCATION PLAN

Section I: Mental Health Assistance Allocation Plan (s. 1011.62(16)(a) and (b), F.S.)

A. Focuses on delivering evidence-based mental health services.
Awareness programs at Tier I include: Second Step, Kagan Cooperative Learning Structures, Social and Emotional Skills (Community and Mentor Time), Restorative Practices.

What awareness prevention efforts are provided that address mental health issues at tier one?

- **Describe awareness/prevention efforts that address mental health issues**
  Awareness and prevention efforts to address mental health issues will include social and emotional skills instruction occurring through activities such as: Community and Mentor Time, cooperative learning strategies, mentoring programs, restorative practices, peer counseling, and positive character development. Classrooms will provide an orderly and nurturing space for students to reduce risk factors. In addition, school leadership and teacher teams will utilize a fair and positive discipline approach. Through Community and Mentor times and the use of restorative practices and CharacterStrong social and emotional learning toolkit and advisory curriculum, teachers will utilize strategies to increase protective factors and provide opportunities for social-emotional skills instruction, build positive and secure relationships with fellow students and teachers, and provide a predictable environment for students.
- **Describe awareness/prevention efforts that address substance abuse issues**
  Awareness and prevention efforts to address substance abuse issues will include instruction through health and physical education classes and/or utilization of the School Resource Officer or school counselor to educate students, parents, teachers on anti-crime, anti-drug, anti-gang, and anti-violence.

What evidenced based targeted mental health interventions are available to address mental health needs at Tier 2?

- **Describe evidenced based targeted mental health interventions that are available to address mental health needs at Tier 2.**
  Targeted mental health intervention available will include the following at Tier 2: student support groups for social, emotional and behavioral interventions based on need. These groups will assist students through: Second Step targeted lessons, small group counseling on campus, individual counseling on campus focused on self-awareness, self-management, social-awareness, relationship skills, and responsible decision-making. Additionally, support will be offered through a free web-based resource for social-emotional learning activities through:
  https://www.centervention.com/social-emotional-learning-activities/

What intensive evidenced based mental health interventions and services are available to address mental health needs at Tier 3?

- **Describe intensive evidenced based mental health interventions and services that are available to address mental health needs at Tier 3.**
  Targeted mental health intervention available will include the following at Tier 3: Individualized counseling support and intervention, behavior support plans, intensive progress monitoring and intensified family and community partnership and communication. Cognitive behavioral interventions are the treatment modality most utilized in Tier 3 clinical mental health interventions. The school counselor will partner with teaching staff for Tier 3 students on daily check-ins, individual counseling, connecting students and families to community supports, parent coaching and in supporting them in assisting the student with behavioral changes as needed. Collaboration with a student's community-based provider will inform mental health interventions on campus.

B. Includes description of supports that addresses mental health needs (assessment, diagnosis, intervention, treatment, and recovery).
Students identified for mental health needs that include assessment, diagnosis, intervention, treatment, and recovery will be referred to outside agencies for support. The school based mental wellness team will develop a support plan in conjunction with the outside agency to ensure appropriate supports are provided while the student is on campus. To assess areas of deficit that require intervention, students will be screened using the BASC-BESS or RCADS assessment ahead of mental health interventions beginning in Tier 2 and Tier 3. Once assessment is completed by the parent, student, and/or teacher (depending on student age), results will be shared with the parents and goals created that are specific to the challenges of each individual student. Interventions will run weekly for a period of 6 to 8 weeks before a reassessment via the BASC-BESS or RCADS. At that time the student will move to a lower tier or remain in their current tier as needed.

Does your plan include mental health screening or assessment procedures for determining which students need mental health interventions and treatment?

- **Describe the mental health screening and assessment procedures.**
  The mental health screening and assessment procedures include establishing a mental health wellness team on campus, utilization of the early warning signs screening tool, threat assessment screening tool, and if needed utilization of a universal screening tool. All students receiving Tier 2 or Tier 3 interventions will be screened using a RCADS or BASC-BESS assessment completed by the parent, student and/or teacher as appropriate. Parental consent will be given on standardized permission forms ahead of any assessment or treatment.

Does your plan include coordination and supports for students who received intensive community mental health services?

- **Describe the procedures for coordination and support.**
  The following procedures for coordination and support include: having a team member assigned from the mental health wellness team to coordinate and follow up with the family, ensure that the

student and family have mental health support during their time of need, and a re-entry plan and meeting with students and parents who have been absent due to mental health needs. The school counselor will have written permission from parents for all students in Tier 3 that are working with community providers. Collaboration with community based mental health providers will take place via email and telephone calls.

C. Identifies evidence-based mental health services for students with one or more co-occurring mental health or substance abuse diagnoses and students at risk of such diagnoses.
Those students with one or more co-occurring mental health or substance diagnoses and students at risk of such diagnoses will utilize service through an outside agency to provide the needed support. Additionally, the school counselor will support the outside agency to ensure appropriate supports are available on campus for those identified students. Additional behavioral supports such as daily check ins and reinforcement systems will be created by the mental health awareness team and implemented by the team and the teaching staff.

Does your plan include a process for identifying and delivering evidence-based mental health interventions?

- **Describe process for identifying and delivering evidence-based mental health interventions.**
  The process for identifying and delivering evidence-based mental health interventions from a free web-based resource for social-emotional learning activities through: https://www.centervention.com/social-emotional-learning-activities/

Does your plan include a process for identifying and delivering evidence-based substance abuse interventions?

- **Describe process for identifying and delivering evidence-based substance abuse interventions.**
  The process for identifying and delivering evidence-based substance abuse interventions include awareness and prevention efforts through health and physical education classes and/or utilization of the School Resource Officer or Counselor to educate students, parents, teachers on anti-crime, anti-drug, anti-gang, and anti-violence. Additionally, the school counselor will be screening students in Tiers 2 and 3 for substance use and referring to community providers as needed.

D. Describes the collaborative partnerships with community providers and agencies.
The School will partner with the following community providers and/or agencies to support mental health on campus:

- Local police department/sheriff's office personnel
- Local Title I district support team (nurse, social worker, psychologist)
- Local Mental Health Care Providers such as Park Place, 206 Park Place Blvd, Kissimmee, FL 34741

Does your plan include detailed procedures for referring students to school-based mental health interventions and community-based mental health providers for treatment?

- **Describe procedures for referring students to school-based mental health interventions and community-based mental health providers for treatment.**
  Procedures for referring students to school-based mental health interventions and community-based mental health provider for treatment include:
  - Initial identification by the classroom teacher or other staff member; then,
  - Observation of the student in the classroom and gathering of data regarding teacher concerns; then,
  - Parent meeting and permission forms reviewed and signed by parent- including permissions to collaborate with already established community-based providers; then,
  - Referral to community-based providers through communication with parent as Tier 2 services are being provided as needed, usually based on what health insurance the family has available.

Does your plan include detailed procedures for referring students to community-based substance abuse treatment?

- **Describe procedures for referring students to community-based substance abuse treatment.**
  Procedures for referring students to school-based mental health interventions and community-based mental health provider for treatment include:
  - Initial identification by the classroom teacher; then, if needed,
  - Support from the mental health wellness team; then, if needed,
  - Support from the school based counseling personnel; then, if needed,
  - Support from Title I district support team; then, if needed,
  - Additional service from a community-based substance abuse treatment provider.

E. Describes process for coordinating mental health services with a student's primary care provider and other mental health providers, including procedures for information sharing.

The process for coordinating mental health services with a student's primary care provider and other mental health providers as well as the student's parents through the mental health wellness team that will include the following:

- Parents will be offered the option of having the school counselor communicate with the primary care provider and/or community based mental health provider at the initial meeting in which permissions are signed for Tier 2 and Tier 3 services.
- If a parent elects to give permission for the school counselor to communicate with the primary care provider, the primary care provider will receive a letter informing them that the child is receiving mental health services at the school and may collaborate with the school counselor at any time.
- If the parent elects to give permission for the school counselor to collaborate with the community based mental health provider, the school counselor will reach out in a telephone call or email (as preferred by the parent or provider) to initiate communication and ensure that any school services are in line with the community-based provider's treatment plan.

Does your plan include a process to coordinate mental health services with a student's primary care provider or other mental health providers?

YES

Does your plan include procedures for information sharing?

- **Describe in your plan a process to coordinate mental health services with a student's primary care provider or other mental health providers.**
  The school's process to coordinate mental health services with a student's primary care provider and/or other mental health providers along with the student's parents through the school based counseling program.
  - Parents will be offered the option of having the school counselor communicate with the primary care provider and/or community based mental health provider at the initial meeting in which permissions are signed for Tier 2 and Tier 3 services.
  - If a parent elects to give permission for the school counselor to communicate with the primary care provider, the primary care provider will receive a letter informing them that the child is receiving mental health services at the school and may collaborate with the school counselor at any time.
  - If the parent elects to give permission for the school counselor to collaborate with the community based mental health provider, the school counselor will reach out in a telephone call or email (as preferred by the parent or provider) to initiate communication and ensure that any school services are in line with the community-based provider's treatment plan.

Section II: Program Implementation and Outcomes (s. 1011.62 (16)(d), F.S.)

A. Identifies how many students are screened/assessed, how many students are referred for services, and how many students receive services/assistance (school-based and community).

Describe how you will document how many students are referred for services and how many students receive school based and community services.
The school will document how many students are referred for service and how many students receive school based and community services through mental wellness team logs.

Describe other outcome data that will be used to evaluate effectiveness of services (e.g., Early Warning System indicators, Youth Risk Behavior Survey data, and school climate/student engagement data)
Data will be used to evaluate the effectiveness of services for those students who were referred through the following methods:

- Attendance records
- Grade Reports
- Mental Health Check -In Logs
- Referrals to office for support

B. Identifies number and credentials of mental health services providers employed by the school.
Currently, our charter school employs one (1) mental health provider. Our charter school is working with local agencies to employ individuals to support the school.

C. Identifies number and credentials of mental health services providers contracted by the school.
Currently, our charter school contracts five (5) mental health providers. Our charter school is working with local agencies to contract individuals to support the school.

- Registered nurse
- Psychologist
- Social Worker
- School Counselor
- School Resource Officer

<u>Section III:</u> Expenditures (s. 1011.62 (16), F.S.)

A. Expenditures allocated were allocated to direct mental health services or coordination of such services with primary care and mental health providers.
The charter received the mental health assistance allocation of $ 30,263(Projected). These funds will be used in the following ways to support direct mental health services at the school site and training for teachers and staff:

- $ 30,263 for direct mental health services (projected)

B. Includes assurances that Mental Health Assistance Allocation does not supplant other funding sources OR increase salaries or provide staff bonuses.
The charter school mental health assistance allocation does not supplant other funding or increase salaries or provide staff bonuses.

C. Describes how school will maximize use of other sources of funding to provide school-based mental health services, where appropriate (e.g., Medicaid reimbursement, 3rd party payments, grants).
The charter school will maximize the use of other sources of funding to provide school-based mental health services. The charter school will seek to obtain Medicaid reimbursements, 3rd party payments, and grants.

Section IV: Plan Approval and Submission (s. 1011.62 (16)(c), F.S.)

A. Charter school governing body approved plan
Date of Approval: May 19, 2022

B. Approved plan was submitted to the local school district for their submission to the Commissioner of Education by August 1, 2022.

The School District of Osceola County, Florida

CHARTER SCHOOL DOCUMENTATION FORM

It is the intention of__________________________________Charter School to submit our own Mental Health Assistance Allocation Plan.

Charter School Administrator Signature: ____

Governing Board Approval Date: ____

Due with Plan by May 27, 2022 to Dianne.jones@osceolaschools.net

OR

It is the intention of__________________________________Charter School to be included in the School District of Osceola County Mental Health Assistance Allocation Plan.

Charter School Administrator Signature: ____

Due by May 27, 2022 to Dianne.jones@osceolaschools.net

ITEM 5.C
National School Lunch Program Contract Renewal

Explanation

Last school year, Imagine Kissimmee Charter Academy entered into a contract with SLA to provide food services for the students at the school for breakfast, lunch, and snacks. Our school was recently approved to offer breakfast and lunch services to our students during our summer programs. Each year of the contract must come before the board for renewal as requested by the Florida Department of Agriculture & Consumer Services, Division of Food, Nutrition, and Wellness. This Renewal Contract is subject to approval by the Florida Department of Agriculture & Consumer Services, Division of Food, Nutrition, and Wellness.

Requested School Board Action: Approve

Staff recommends Board approval.

Attachment(s):

1. Imagine Kissimmee - NSLP Renewal FSMC Contract 22-23

Original Contract Date July-2021
Year of Renewal (Check) 1 ☒ 2 ☐ 3 ☐ 4 ☐

FOOD SERVICE RENEWAL CONTRACT
2022-2023 SCHOOL YEAR

The undersigned parties mutually agree to renew their current Food Service Contract for a period of one year beginning on **July 1, 2022** (mm/dd/yy) and ending on **June 30, 2023** (mm/dd/yy) with the first day of food service being **August 11, 2022** (mm/dd/yy). All terms and conditions of the contract as amended herein shall remain in full force and effect for the duration of this renewal.

	2021-2022 Rate	2022-2023 Rate[1,2]	Percentage Increase[3]
Fixed Meal Rate	$3.15	$3.33	6.0% (Dec CPI)

Total Contract Value $ 617,041

[1]Rates must not be rounded up. Do not exceed four decimal places.
[2]Per meal prices must be quoted as if no USDA Foods will be received
[2]Percentage increase shall not exceed the maximum rate established in the original contract.

APPROVAL
This Renewal Contract is subject to approval by the Florida Department of Agriculture & Consumer Services, Division of Food, Nutrition and Wellness.

SIGNATURES
IN WITNESS WHEREOF, the parties hereto have executed this Renewal Contract as of the date indicated below. The individual signing as the authorized representative is deemed to have authorization to bind the agency to legal and binding agreements.

Sponsor	Food Service Management Company
Erick Estrada	Brian Albertson CEO
(Print) Name of Authorized Representative Title	(Print) Name of Authorized Representative Title
Signature of Authorized Representative Date	Signature of Authorized Representative Date
1591 City of Kissimmee	SLA Management, Inc.
Sponsor Number and Name	Name of Company
2850 Bill Beck Blvd	3217 Corrine Dr.
Address	Address
Kissimmee, Florida, 34744	Orlando, FL 32803
City, State, Zip	City, State, Zip
407-847-1400	407-740-7677
Telephone	Telephone
Erick.estrada@imagineschools.org	b.albertson@slamgmt.com
Email	Email

EXHIBIT A
SITE INFORMATION LIST
NATIONAL SCHOOL LUNCH PROGRAM

Sponsor Name Kissimmee Charter Academy

Agreement Number 01-1591

Site Name & Address	Enrollment	Grade Levels	Number of Days Meals Served	Average Daily Participation	Meal Type	Serving Times	
						Begin	End
Kissimmee Charter Academy 2850 Bill Beck Blvd. Kissimmee, FL 34744 ***NSLP***	*400 K-5 300 6-8*	*Prek-8*	*180*	*100%*	*B L Sn*	*8 A 10:30 A 4 P*	*8:20 A 1:30 P 4:30 P*
Kissimmee Charter Academy 2850 Bill Beck Blvd. Kissimmee, FL 34744 ***SSO-Summer*** ***Begins: (May 31, 2022)*** ***Ends: (July 29,2022)***	***50***	***50***	***43***	***100%***	***B L***	***8 A 12 P***	***8:30 A 12:30 P***

ITEM 5.D
Wellness Policy

Explanation
Each year, schools are required to submit an updated Wellness Policy. This is also needed to support the National School Lunch Program.

Requested School Board Action: Approve

Staff recommends Board approval.

Attachment(s):
1. IKCA Wellness Plan 2022-2023.docx1

2022-2023 Local School Wellness Policy

The following is a Wellness Policy that complies with requirements of the Child Nutrition and WIC Reauthorization Act of 2004 and the Florida State Statue Chapter 1003.453 School Wellness And Physical Education Policies; Nutrition Guidelines.

Wellness Policy Committee- This committee has assessed the school's nutrition and physical activity needs and developed this Policy based on those needs.

Area Represented	Committee Member Name
School Administrator	Dr. Jennifer Fornes
NSLP Program Support	Patricia Robinet
NSLP Program Support	Erick Estrada
School Nurse	Gibsiclary Alba-Rios
Student Representative	Talon Flacco
Parent Representative	Leigh Bader
Teacher Representative	Patrick North

1. Local School Wellness Policy Leadership

Kissimmee Charter Academy will establish an ongoing Healthy School Team that will meet bi-annually to ensure compliance and to facilitate the implementation of (the LEA's) wellness policy.

- The school principal and local school staff shall have the responsibility to comply with federal and state regulations as they relate to Kissimmee Charter's wellness policy.
- In each school, the Food Services Director will be responsible for establishing the Healthy School Team that will ensure compliance with the policy.
- The Healthy School Team should include, but not be limited to, the following stakeholders: parents, students, school food service program representatives, school administrators, school health professionals, physical education teachers and the public.
- The Healthy School Team is responsible for:
    - Ensuring compliance with federal and state regulations for competitive food and beverage items sold on the school campus (7 CFR 210.11 and FAC 5P-2.002);
    - Maintaining a school calendar identifying the dates when exempted competitive food fundraisers will occur in accordance with the frequency specified in paragraph (c) of FAC 5P-2.002;
    - And reporting its school's compliance of the regulations to the Food Services Director, the person responsible for ensuring overall compliance with Kissimmee Charter Academy's wellness policy.

Kissimmee Charter Academy will review and consider evidence-based strategies and techniques in establishing goals for nutrition promotion and education, physical activity and other school-based activities that promote student wellness to include, at a minimum, a review of Smarter Lunchroom tools and techniques.

2. **Nutrition Education:** Nutrition education is provided in a classroom setting.

Goal	Implementation	Evaluation
Students receive nutrition education that is interactive and teaches skills they need to adopt healthy eating behaviors.	Classroom lectures, activities, and student participation provided in a nutrition/health class	Classroom written tests (such as multiple choice, essay, fill in the blank) in the areas of nutrition
Students will understand how food reaches the table and the implications that has for their health and future.	The STEM teachers will integrate hands-on experiences at least once per semester.	Teacher lesson plans and administrative walkthrough.
Students will have the opportunity to practice behaviors that enhance good nutrition and healthy choices.	Provide a variety of healthy meal choices during meal service	Review menus, production records, nutrient analysis

3. **Physical Activity**: Physical Activities occur in different learning environments such as, but not limited to outdoor play, indoor activities, and community-sponsored events. The program shall consist of physical activities that are sufficient to provide a significant health benefit to students.

Goal	Implementation	Evaluation
Students in grades K-5 receive 150 minutes per week of instructionally relevant physical education.	All students will participate in a physical education class. Instruction may be provided for grades 6-8 through formal physical education courses, integration into other courses, regularly scheduled intramural activities, and/or regularly scheduled school-wide activities.	Review class schedule and interview school personnel
Students will have 30 minutes of physical activity each day.	Instruction may be provided through formal physical education courses, integration into other courses, regularly scheduled intramural activities, and/or regularly scheduled school-wide activities.	Review class schedule and interview school personnel

4. Other School-Based Activities:

Goal	Implementation	Evaluation
Students will be provided an adequate amount of time to consume a meal.	Schedule a minimum of 20 minutes for each class to consume their meals.	Review the school schedule to confirm that each class is provided no less than 20 minutes to consume meals.
Food will not be used as a reward or punishment.	Establish rules in the Code of Student Conduct and School Employee Handbook that food cannot be used for rewards or punishment.	Review the Code of Student Conduct and School Employee Handbook to verify the rule has been established. Interview teachers by asking them if they use food as a reward or punishment.
Students will be provided access to school facilities for physical activity after school hours.	The school gym/basketball court and team equipment will be available for students' use after school hours.	Interview the students and school faculty to inquire about the availability and use of the school's gym or equipment.

5. **Guidelines for All Foods and Beverages Available During the School Day:** Kissimmee Charter Academy shall operate and provide food service in accordance with USDA's National School Lunch Program (NSLP) standards and applicable laws and regulations of the state of Florida. The guidelines for reimbursable school meals shall not be less restrictive than regulations and guidance issued by USDA.

General Guidelines

- All reimbursable meals will meet nutrition standards mandated by USDA, as well as any additional state nutrition standards that go beyond USDA requirements.
- School meals will include a variety of nutrient-dense foods, including whole grains and fiber-rich fruits and vegetables, while accommodating special dietary needs and ethnic and cultural food preferences.
- To the maximum extent possible, Kissimmee Charter Academy will participate in available federal school meal programs, including the SBP, NSLP, ASSP, AMP, and SFSP.
- Free, potable water will be made available to all children during each meal service.

- Kissimmee Charter Academy will source 5-10% of all fresh fruits and vegetables from local farmers when practicable.
- Schools are encouraged to offer fresh, seasonal, locally grown food at every location on the school site where food is sold and at all school-sponsored events and activities.

Competitive Foods

- All foods and beverages sold on the school campus to students outside of reimbursable school meals are considered "competitive foods," and must comply with the nutrition standards for competitive food as defined and required in 7 CFR 210.11.
  - School campus means, for the purpose of competitive food standards implementation, all areas of the property under the jurisdiction of the school that are accessible to students during the school day.
- School day means, for the purpose of competitive food standards implementation, the period from the midnight before, to 30 minutes after the end of the official school day.
- Competitive foods include items sold a la carte in the cafeteria, from vending machines, school stores, snack bars and for in-school fundraisers.
- Unless being sold by (the LEA's) food service program, it is impermissible for any competitive food item sold to students during the school day to consist of ready-to-eat combination foods of meat or meat alternate and grain products, as defined in 7 CFR 210.10 and 210.11. (FAC 5P-2.002)
- To be allowable, all competitive food items sold to students must meet general nutrition requirements and nutrient standards.

General nutrition requirements for competitive foods:

- Be a grain product that contains 50 percent or more whole grains by weight or have a whole grain as the first ingredient; or
- Have as the first ingredient one of the non-grain major food groups: fruits, vegetables, dairy or protein foods (meat, beans, poultry, seafood, eggs, nuts, seeds, etc.); or
- Be a combination food that contains 1⁄4 cup of fruit and/or vegetable.
- If water is the first ingredient; the second ingredient must be one of the above

Nutrient standards for competitive foods:

Nutrient Standard	Snack Items and Side Dishes (including any added accompaniments)	Entrée Items (including any added accompaniments)
Calories	200 calories or less	350 calories or less
Sodium Limits	200 mg or less	480 mg or less
Total Fat Limits	35% or less of total calories	35% or less of total calories
Saturated fat	Less than 10% of total calories	Less than 10% of total calories
Trans fat	0 g of trans fat as served	0 g of trans fat as served

	(less than or equal to 0.5 g per portion)	(less than or equal to 0.5 g per portion)
Sugar	35% of weight from total sugar as served or less	35% of weight from total sugar as served or less

Exemptions:

- Any entrée item offered as part of the breakfast or lunch program is exempt if it is served as a competitive food on the day of service or the day after service in the breakfast or lunch program.
- Fresh or frozen fruits and vegetables with no added ingredients, except water.
- Canned fruits with no added ingredients except water, which are packed in 100 percent juice, extra light syrup or light syrup.
- Low sodium/No salt added canned vegetables with no added fats.
- Reduced fat cheese, nuts, seeds and nut/seed butters, as well as seafood and whole eggs with no added fat are exempt from the total fat and saturated fat standards.

Nutrition standards for beverages: (*Portion sizes listed are the maximum that can be offered.)*

Beverages	Elementary	Middle
Plain water	unlimited	unlimited
Unflavored low-fat milk	8 fl. oz.	12 fl. oz.
Unflavored or flavored fat-free milk	8 fl. oz.	12 fl. oz.
100% fruit or vegetable juice	8 fl. oz.	12 fl. oz.
100% fruit or vegetable juice diluted with water but no added sweeteners	8 fl. oz.	12 fl. oz.
Other flavored and/or carbonated beverages that are labeled to contain 5 calories or less per 8 fl. oz., or 10 calories or less per 20 fl. oz.	Not allowed	Not allowed
Other flavored and/or carbonated beverages that are labeled to contain 40 calorie or less per 8 fl. oz. or 60 calories or less per 12 fl. oz.)	Not allowed	Not allowed

For elementary and middle school students: foods and beverages must be caffeine-free except for trace amounts of naturally occurring caffeine substances.

Standards for food and beverages available during the school day that are not sold to students

- The school will provide parents and teachers a list of ideas for healthy celebrations/parties, rewards and fundraising activities.
- Class parties or celebrations shall be held after the lunch period and only foods that meet the Smart Snacks in School nutrition standards can be served.
- Schools will limit celebrations that involve food during the school day to no more than one party per class per month.

Fundraising

- Fundraising efforts will be supportive of healthy eating by complying with all applicable regulations and nutrition standards for competitive foods while also emphasizing the sale of nonfood items.
- No fundraisers that include the sale of food items will occur until thirty (30) minutes after the conclusion of the last designated meal service period.
- The school board is permitted to grant a special exemption from the standards for competitive foods as specified above for the purpose of conducting infrequent school-sponsored fundraisers, not to exceed the following maximum number of school days per school campus each school year:

School Type	Maximum Number of School Days to Conduct Exempted Fundraisers
Elementary School	5 days
Middle School	10 days

Kissimmee Charter's Healthy School Team will maintain a school calendar identifying the dates when exempted competitive food fundraisers will occur. (FAC 5P-2.002)

6. **Policy for Food and Beverage Marketing**
    - School-based marketing will be consistent with policies for nutrition education and health promotion. As such, the following guidelines apply:
    - Schools will only be allowed to market and advertise those foods and beverages that meet or exceed USDA's Smart Snacks in School nutrition standards.
    - Marketing activities that promote healthful behaviors are encouraged. Examples may include: vending machine covers promoting water, pricing structures that promote healthy options in a la carte lines or vending machines, sales of fruit for fundraisers and coupons for discounted gym memberships.
    - Kissimmee Charter Academy will foster a cafeteria environment that promotes healthy eating, including the incorporation of fresh, locally grown foods into student meals.
    - Kissimmee Charter Academy nutrition department's replacement and purchasing decisions will reflect the marketing guidelines mentioned above.

7. **Evaluation and Measurement of the Implementation of the Wellness Policy:** The Kissimmee Charter Academy's wellness committee will update and make modifications to the wellness policy based on the results of the annual review and triennial assessments and/or as local priorities change, community needs change, wellness goals are met, new health information and technology emerges and new federal or state guidance or standards are issued. The wellness policy will be assessed as indicated at least every three years following the triennial assessment.

Triennial Progress Assessments

Kissimmee Charter will assess the local school wellness policy to measure wellness policy compliance at least once every three years. This assessment will measure the implementation of the local school wellness policy, and include:

- The extent to which Kissimmee Charter Academy is in compliance with the local school wellness policy; The extent to which the local school wellness policy compares to model local school wellness policies; and
- A description of the progress made in attaining the goals of the local school wellness policy.

8. **Informing the Public:** Kissimmee Charter Academy will ensure that the wellness policy and most recent triennial assessment are always available to the public. Kissimmee Charter will also actively notify households on an annual basis about any updates made to the wellness policy and the availability of the triennial assessment results, as well as provide information to the community about the school nutrition environment.
    - Kissimmee Charter Academy will ensure the most updated version of the wellness policy and triennial assessments are always available on the school website for the public to view.
    - Kissimmee Charter Academy will present wellness policy updates, as applicable, during meetings with the school advisory board, health and wellness committee, and other interested groups or stakeholders.

9. **Community Involvement:** Kissimmee Charter Academy is committed to being responsive to community input, which begins with awareness of the wellness policy. Kissimmee Charter will actively communicate ways in which all stakeholders can participate in the development, implementation and annual review of the local school wellness policy through a variety of means, including:
    - Kissimmee Charter Academy will consider student needs in planning for a healthy nutrition environment. Students will be asked for input and feedback using surveys and attention will be given to their comments.
    - Kissimmee Charter Academy will use email or displaying notices on school's website, as well as non-electronic mechanisms, such as newsletters, presentations to parents or sending information home to parents, to ensure that all families are actively notified of any updates to the wellness policy, as well as how to get involved and support the policy.
    - At the final public-school advisory board meeting of each year, the local school wellness policy will be discussed, and all stakeholders will be asked to provide feedback on the policy. All comments and recommendations will be reviewed and considered.
    - A team of district and community representatives will be established to support the food service director and teachers in implementing local purchasing and other farm to school activities on an ongoing basis.

Designee: Erick Estrada is the person charged with operational responsibility for ensuring that the school is complying with the local wellness policy.

Assurance: We assure that the guidelines for reimbursable school meals shall not be less restrictive than regulations and guidance issued by USDA.

Website Address for the Wellness Policy: imaginekca.org

Signatures of Approval: The following signatures represent the approval of this Wellness Policy. When a change or revision is made to this Policy, an updated Board-approved signed copy will be provided to Food and Nutrition Management along with a copy of the Board Agenda and Board Minutes.

School Officials' Signatures

_______________________________________ ____________________

Dr. Jennifer Fornes, Principal Date

School Board Chair Signature:

____ ____________________

Kelly Trace, Board Chair Date

Policy Adoption Date: ____________________________

ITEM 5.E
Audit Engagement Letter for King & Walker

Explanation
Each year the School Advisory Board reviews the Audit Engagement Letter. This letter confirms your understanding of the services King & Walker will provide for Kissimmee Charter Academy for the year ending June 30, 2022.

Requested School Board Action: Approve

Staff recommends Board approval.

Attachment(s):
1. Engagement Letter with Single Audit - Kissimmee Charter Academy 2022

KING&WALKER
CERTIFIED PUBLIC ACCOUNTANTS

Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 *fax* (813) 932-1913
www.KingandWalker.com

May 2, 2022

Board of Directors
Kissimmee Charter Academy
2850 Bill Beck Blvd
Kissimmee, FL 34744

We are pleased to confirm our understanding of the services we are to provide for Kissimmee Charter Academy, for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the basic financial statements of Kissimmee Charter Academy, as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), to supplement Kissimmee Charter Academy's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Kissimmee Charter Academy's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Budgetary Comparison Schedule – General Fund and major Special Revenue Fund, if applicable.
3) Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies Kissimmee Charter Academy'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) Schedule of expenditures of federal awards.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

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 your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. 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.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

Audit Procedures—Compliance

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

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

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, the related notes, and proposing conversion and correcting journal entries of Kissimmee Charter Academy in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These non-audit 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 statements, schedule of expenditures of federal awards, the related notes, and proposing conversion and correcting journal entries as 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, the related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, the related notes, financial statements, schedule of expenditures of federal awards, the related notes, and proposed conversion and correcting journal entries and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, related notes, financial statements, schedule of expenditures of federal awards, the related notes, and the proposed conversion and correcting journal entries prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit 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.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). 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.

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 Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

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.

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

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

The audit documentation for this engagement is the property of King & Walker, CPAs 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 the Florida Auditor General or its designee, the Florida Department of Education, your School Board 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 King & Walker, CPAs' personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Organization. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert Walker, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit approximately July 2022.

Our fee for the audit of the financial statements will be **$10,000**, and our fees for the single audit under the Uniform Guidance will be **$2,000** (for a single audit containing 1 major program), which will be billed upon delivery of the audit report. This agreement can be renewed upon mutual agreement of both parties. 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. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above 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.

Reporting

We will issue a written report upon completion of our audit of Kissimmee Charter Academy's financial statements and Single Audit. Our report will be addressed to the Board of Directors of Kissimmee Charter Academy. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 issue reports, or we may withdraw from this engagement.

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

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 attached copy and return it to us.

Best regards,

King & Walker, CPAs

King & Walker, CPAs

RESPONSE:

This letter correctly sets forth the understanding of Kissimmee Charter Academy.

Management signature: ______________________________

Title: ______________________________

Date: ______________________________

Governance signature: ______________________________

Title: ______________________________

Date: ______________________________

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
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Report on the Firm's System of Quality Control

To the Managing Partner
King & Walker, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

August 5, 2020

We have reviewed the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, (the firm), in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. King & Walker, CPAs, PL, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry Tampa, LLC

(KING_WALKER REPORT20)

BodinePerry
Certified Public Accountants & Advisors

ITEM 7.A
Financial Report

Explanation

Requested School Board Action: Approve

Staff recommends Board approval.

Attachment(s):
None

ITEM 7.B
Camera Purchase and Installation

Explanation
Provided in this request is our estimated price for the overall camera project and the actual cost of the cameras. The attached quote is a single-source bid and piggy-backing off the price and contract of the cameras used and purchased by the City of Kissimmee. This contract pricing is better than what we could achieve alone and is part of "BuyQ National Charter and Private Schools Contract" and " National IPA Technology Solutions (2018011-01)". Jeremy Gutierrez received guidance from Austin Blake about our approach to providing better surveillance coverage. We are seeking the approval of this as a single-source bid as allowed by the City of Kissimmee, especially when it involves items that are already competitively bid/priced and specialized. The two-camera models are the standard for future camera purchases by the city and the vendor is approved for this purpose.

We are asking for:
1. Approval of camera equipment at $23,465 so we can get it in for the summer; and
2. Approval of a "Do Not Exceed" request that will cap the install/wiring/mounts/server/etc. at an amount of $49,035.

We will use single-source bids and utilize the same best practices implemented by the City of Kissimmee.

OUTDOOR CAMERAS
$925 X 17 = $15,725

INDOOR CAMERAS
$645 X 12 = $7,740

TOTAL COST FOR 28 CAMERAS: $23,465

Estimated Total Cost For Project Including Cameras/Parts/Install:
29 x $2,500 = $72,500

Difference Between Estimated Total And Camera Equipment (For Do Not Exceed Request)
$23,465 - $72,500 = $49,035

Requested School Board Action: Approve

Staff recommends Board approval.

Attachment(s):
None