

**MINUTES OF
VIRTUAL PREPARATORY ACADEMY OF OKLAHOMA INC**

**SPECIAL BOARD MEETING
OPSRC, 309 NW 13th Street, Suite 103
Oklahoma City, OK 73103**

AGENDA

Monday, June 26, 2023 @ 4:00 p.m.

1. Call to order, roll call, and introductions.

Meeting called to order at 4:10 pm Board Members:

Tom Newell – President – Present

Keili McEwen – Finance Director – Absent

Robert Ruiz – Secretary – Present

Joshua Williams – Vice-President – Present

School Administrators: Erin Starkey – Head of School

Guests:

Blair Harrison

Skylar

Jill Shero

David Harp

Danielle Shoaw

Stephen Narcisse

William Hickman – Legal

Megan Sandoval

Consent Agenda

The following items concern reports and items of a routine nature normally approved at Board meetings. They will be considered and voted on together as a group with one vote; provided that any Board member may ask that one or more items be considered and voted on separately. The Consent Agenda includes discussion, consideration, and possible action upon the following items:

2. Discussion and possible action to approve the minutes of the May 1, 2023, Regular Board Meeting.
3. Discussion and possible action to approve board member seats and terms.

4. Discussion and possible action to approve board officers – President, Vice-President, Secretary, and Finance Director. Discussion & Update Items

Previous three items on consent agenda. Correct seat “E.” for a two-year term. Motion to approve made by Williams. Seconded by Ruiz.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

Discussion & Update Items

5. Head of School Update: (1) staffing, (2) enrollment, and (3) school opening.

Head of School, Erin Starkey gave a presentation over the current status of VPA including enrollment, marketing efforts, and new partnerships.

6. Presentation and discussion regarding legal / legislative update.

Legal Counsel, William Hickman gave a presentation of SB 516 and its impact on charter school authorization and new requirements.

7. Presentation and discussion regarding School Budget for FY 2023-24.

Presentation from Stephen Narcisse on the School Budget for FY 2023-24. Discussion on enrollment assumptions, teacher ratios, and support of the program by Accel Schools.

Purchasing and General Business: The following items will be considered for action by the Board on an individual basis and a roll call vote will be conducted on each item.

8. Discussion and possible action regarding School Budget for FY 2023-24.

Motion to approve the School Budget for FY 2023-24 made by Ruiz. Seconded by Williams.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

9. Discussion and possible action regarding Board and School insurance coverage for the 2023-24 school year.

Motion to approve the Board and School insurance coverage for the 2023-24 school year so long as it does not exceed the budgeted amount of \$36,000 made by Ruiz. Seconded by Williams.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

10. Discussion and possible action to contract with Encumbrance Clerk. Virtual Preparatory Academy of Oklahoma Inc June 26, 2023

Tabled until next board meeting.

11. Discussion and possible action to acknowledge and accept Student Handbook for the 2023- 24 school year.

Motion to acknowledge and accept Student Handbook for the 2023- 24 school year made by Ruiz. Seconded by Williams.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

12. Discussion and possible action to approve Amendment to Contract for Charter School Sponsorship.

Motion to approve the Amendment to Contract for Charter School Sponsorship made by Williams. Seconded by Ruiz.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

13. Discussion and possible action regarding mental health crisis plan and resources policy.

Motion to approve the mental health crisis plan and resources policy made by Ruiz.

Seconded by .

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

14. Discussion and possible action regarding community support plan policy.

Motion to approve the community support plan policy made by Ruiz. Seconded by Williams.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

15. Discussion and possible action to approve Sales Tax Exemption Application.

Motion to ratify the Sales Tax Exemption Application made by Williams. Seconded by Ruiz.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

Executive Session:

16. Discussion and possible action to convene into executive session pursuant to 25 O.S. §307(B)(1) to discuss the evaluation requirements for the Education Management Organization for the 2023-24 school year.

- a. Vote to convene into executive session;
- b. Vote to acknowledge the Board's return to open session;
- c. Statement of the Executive Session minutes; and
- d. Consideration and possible action(s) on matters discussed in executive session.

The Board elected not to go into executive session as they were ready to go forward with a motion on the item that was to be considered in executive session.

Motion to approve the evaluation requirements for the Education Management Organization for the 2023-24 school year made by Ruiz. Seconded by Williams.

Tom Newell – Yes

Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

17. Board Member Comments

None

18. Public Comments All meetings of the Board of Education shall be open to the public, and any regular meeting shall include an opportunity for the public to address the Board. Presentations under “Public Comments” are limited to three (3) minutes. Where several people wish to address the same subject, a spokesperson must be selected. The Board Chairman may interrupt and terminate any presentation that is not in accordance with any of these criteria. Board members may not respond to speakers’ comments. Matters that are subject to any legal action or investigation are not proper topics of public comment and are not authorized.

None

19. Adjournment

Motion to adjourn made by Ruiz. Seconded by Williams.

Tom Newell – Yes

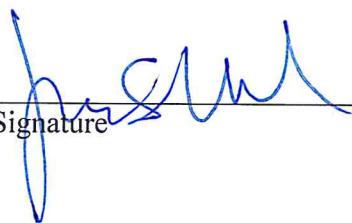
Robert Ruiz – Yes

Joshua Williams – Yes

The motion passed unanimously.

These Minutes were approved on July 10, 2023 by the Board of Education of the VPA:

Joshua S Williams Vice-President
Printed Name & Title


Signature

Robert M. Ruiz Secretary
Printed Name & Title


Signature

APPLICATION FOR TEMPORARY APPROPRIATIONS

WHEREAS: The needs of the Board of Education of VIRTUAL PREPARATORY ACADEMY District of OKLAHOMA County, require the immediate approval of temporary appropriations for the fiscal year 2023-24:

NOW, THEREFORE, BE IT RESOLVED, that the County Excise Board of OKLAHOMA County be requested to approve temporary appropriations to the extent of and not to exceed ninety percent (90%) of the total estimated with the exception of bond funds available to said Board as follows:

| | <u>REQUESTED APPROPRIATIONS</u> |
|----------------------|---------------------------------|
| General Fund | |
| Current expense | \$ <u>1,400,000</u> |
| Building Fund | |
| Current expense | \$ <u>0</u> |
| Child Nutrition Fund | |
| Current expense | \$ <u>0</u> |

APPROVED AND ADOPTED this 10 day of July, 2023.

THE BOARD OF EDUCATION

VIRTUAL PREPARATORY ACADEMY
(Name of School District)

ATTEST:


Clerk

OKLAHOMA COUNTY, OKLAHOMA


President

APPROVED by the OKLAHOMA County Excise Board this ____ day of _____, 2023.

THE COUNTY EXCISE BOARD

OKLAHOMA COUNTY, OKLAHOMA

ATTEST:

County Clerk

Chairman

Member

Member



July 6, 2022

Virtual Preparatory Academy of Oklahoma
Attn: Ms. Keili McEwen
309 NW 13th, Suite 103
Oklahoma City, OK 73103

RE: Accounting and consulting services for the Year Ended June 30, 2023

Thank you for allowing Oklahoma Consulting and Accounting Services, LLC (in affiliation with Jenkins & Kemper, CPAs, P.C.) to perform accounting and consulting services for Virtual Preparatory Academy of Oklahoma (the school). We are pleased with the expression of confidence in our firm and our school expertise. I look forward to a long and successful relationship as an integral part of the school's financial management team.

This letter, along with the attached addenda, to be approved in an open board meeting, sets forth our understanding of the nature and scope of my non-attest accounting and consulting services to be provided for the school. As you know Government Auditing Standards (Yellow Book) place significant restrictions on firms that also perform consulting services for audit entities. Although we will maintain integrity and objectivity throughout the performance of all services provided to the school, We are not considered "independent" under the Government Accountability Office (GAO) definition and as such we cannot also perform audit or other attestation services for the school as long as we perform these non-attest services. Under the GAO independence rules, we are considered a part of your management team since we will perform certain functions normally associated with management. That is the reason that the school must contract with another CPA firm to conduct the annual School audit. However, the Yellow Book allows me to continue to assist the school as requested in many other matters. Independence is only required for the external auditor.

Scope of Services

The accounting services we will provide are detailed on the attached exhibit. We also include on the exhibit, a listing of responsibilities that needs to be performed by one of your staff to assist us in providing our service.

Management Responsibilities

The school is, and will continue to be, solely responsible for establishing and maintaining an effective accounting and internal control system, including, without limitation, systems designed to assure compliance with policies, procedures, and applicable laws, regulations, contracts, and agreements and maintaining adequate records. The school is also responsible for the design and implementation of programs and controls to prevent and detect fraud.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform you or the appropriate level of management of any material errors and of any evidence or information that comes to my attention during the performance of compilation procedures or other management services performed that fraud or an illegal act may have occurred. We need not report any matters regarding illegal acts that may have occurred that are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

The school's management and those charged with governance will be responsible for establishing the scope of the accounting and consulting services and the resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the accounting and consulting services to be performed by Oklahoma Consulting and Accounting Services, LLC providing overall direction and oversight for each service, and reviewing and accepting the results of the work. The attached exhibit provides management and those charged with governance an understanding of the services to be provided and items Oklahoma Consulting and Accounting Services, LLC will require in order to adequately perform each service.

Administration, Fees, and Other

Our fee for the compilation and other services is stated on the exhibit attached as part of this contract. The ancillary services, defined by the attached addenda, will be billable at the rate of \$90 per hour. Requests for a representative of Oklahoma Consulting and Accounting Services, LLC to attend a board meeting will be billed \$150 for each meeting attended.

These services are for the period July 1, 2023 to June 30, 2024. Please sign the exhibit whether Virtual Preparatory Academy of Oklahoma **accepts** or **does not accept** the service described. Fees for these services will be rendered each month as described on the exhibits and will be payable on presentation. This engagement letter will remain in effect until changed by mutual consent.

In accordance with my firm policies, work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue performing work for you in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. Further, you acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis my engagement will be deemed to have been completed and we will not be liable to you for any damages that occur as a result of my ceasing to render services, even if we have not completed our services. You will be obligated to compensate

Administration, Fees, and Other (Continued)

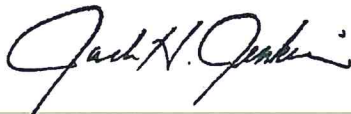
us for all time expended and to reimburse us for any out-of-pocket expenditures through the date of termination.

In addition, the school further agrees to indemnify and hold me harmless for any liability and all reasonable costs, including legal fees that we may incur as a result of the services performed under this engagement in the event there are false or misleading representations made to us by any member of the school's management.

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practice. Under this program, my system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of my work. It is possible that the work performed for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

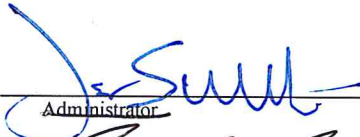
We appreciate the opportunity to be of service to you and look forward to continuing our long and mutually satisfying relationship. We believe this letter accurately summarizes the significant terms of our engagement. Please call us at any time if you have any questions. If this letter and the attached exhibit correctly express your understanding, please sign the enclosed copies where indicated and return it for our files.

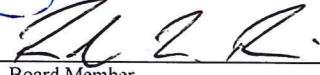
Sincerely,



Jack H. Jenkins
President, Oklahoma Consulting and Accounting Services, LLC

ACKNOWLEDGMENT:

By:  Date: 07/10/2023
Administrator

By:  Date: 07/10/2023
Board Member

ACCOUNTS PAYABLE SERVICES

This agreement begins July 1, 2023 and ends on June 30, 2024, between Virtual Preparatory Academy of Oklahoma and Oklahoma Consulting and Accounting Services, LLC (us/our). This agreement shall not become effective until approved and entered into the minutes of an open board meeting.

Services to be provided:

1. Set up purchase orders based on requisitions before items are delivered or services are performed from the vendor as required by statute
2. Certify and prepare payments for itemized invoices
3. File purchase orders with supporting documentation and present for independent audit during the contract period
4. Assist with proper Oklahoma cost account coding based on descriptions of goods and services provided on the requisition
5. Monitor appropriations and report to client if any supplemental forms will be required for budget
6. Provide digital 1099 reporting package to payroll department for filing

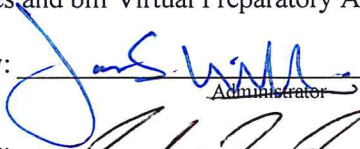
Client Agrees to the Following:


1. Provide W-9 for each vendor used.
2. Assign somebody as the encumbrance clerk and activity fund custodian (if applicable) and provide surety bonds for each of those positions as required by statute
3. Furnish us with an approved and complete requisition prior to an order being made with a vendor as required by statute
4. Provide us with the proper Oklahoma Cost account coding or an adequate description of items/services to be encumbered
5. Present itemized invoices to our designated employee on a timely basis in order to prevent any late fees or late notices from vendors
6. Notify us, on requisition forms, of any vendor providing goods or services pertaining to a federal program or special project budget and the designated code of the program involved

ACKNOWLEDGMENT:

Virtual Preparatory Academy of Oklahoma’s management and those charged with governance understand, acknowledge and **ACCEPT** the above described monthly services. The annual contract amount for these services is \$9,600.00 and will be payable in 12 equal monthly installments for the contract period.

Virtual Preparatory Academy of Oklahoma’s management and those charged with governance understand, acknowledge and **DO NOT ACCEPT** the above described monthly services. It is understood that in conjunction with other contracts, management may ask for the services described above and Oklahoma Consulting and Accounting Services, LLC will consider these items ancillary services and bill Virtual Preparatory Academy of Oklahoma the stated hourly rate.

By:  Date: 07/10/2023
Administrator

By:  Date: 07/10/2023
Board Member