

Mason Classical Academy, Inc.
AGREED-UPON PROCEDURES
with Independent Auditor's Reports Thereon
For the Period July 1, 2017 through June 30, 2018

CONTENTS

	<u>Page</u>
Independent Accountant's Report on Applying Agreed-Upon Procedures	1
Findings	2-6



McCrary & Associates
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To: **The Board of Governance of Mason Classical Academy, Inc.**

We have performed the procedures enumerated below, which were agreed to by Mason Classical Academy, Inc (the "School" or "MCA"), solely to assist the specified parties in reviewing specifically the school's compliance with the Florida Statute Sunshine Law and other specific Florida Statutes associated with Florida Charter Schools in general and specifically, Mason Classical School (the "school"). As promised, we have also reviewed a sample of the grievances set forth by the general public and a sample of specific requests from Mr. Baird. We have completed procedures noted below and agreed upon by the School Board of Governance and management. We also compared these conclusions to the conclusions reported in the annual audit July 1, 2107 through June 30, 2018.

This engagement of agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

An agreed-upon procedures (AUP) engagement is one in which a licensed CPA firm is engaged by a client to issue a report of findings based on specific procedures performed on a specific subject matter. We were not engaged to and did not perform an audit relating to the procedures that we were engaged in these Agreed Upon Procedures, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the School, Board of Governance and its management and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Very truly yours,

McCrary & Associates, PLLC

Altamonte Springs, FL
February 27, 2019



Mason Classical Academy, Inc

Procedures and Findings

I. Board of Governance Roles and Responsibilities

Procedure:

Provide explanation of the board roles and responsibilities as determined by law and based on School's policy and procedures. Additionally, provide documentation regarding the compliance with the following Statutes: fingerprinting, governance training, notification of board meetings, written documentation of board minutes.

Findings:

McCrary & Associates obtained a copy of the most recent Policies Manual associated with Mason Classical Academy. The Board of Governance has a legal requirement for a charter school to be organized as a not for profit organization and ensures its operations continue to focus on service to the public. The Board of Governance supports Mason Classical Academy mission and seeks to promote it by advocating the educational philosophy.

A board member's first obligation is to become informed about the school's history, philosophy of education, contractual goals, current operations and concerns. In general, the board members responsibility includes the following but not limited to:

A board member should come to meetings prepared, having read the minutes of previous meetings and other pertinent materials, and should participate in the consideration of all matters before the Board. Each Board member, not just the treasurer, has a fiduciary responsibility for the funds entrusted to the school and for sound budgetary management. Although not specifically noted as a requirement, the Board of Governance should primarily serve as oversight for the financial and legal business of the school and management should be responsible for the day to day operations. As such management works for the Board of Governance. In general, the Board of Governance has oversight responsibilities of the school and does not typically participate in the daily operations of the school unless it involves a change of policy, unusual and material events or review and approval of a significant or new contracts. Additionally, Board members should seek out and volunteer for assignments.

Board Members are required to have been fingerprinted or cleared every 5 years with background checks as required by Florida Statute within a certain time period after joining the board. McCrary and Associates verify this each year during fieldwork and Mason Classical Academy has been in compliance with this Florida Statute during 2017-2018.

Board Members are required to have completed governance training every 3 years. McCrady and Associates document this each year during fieldwork and Mason Classical has been in compliance with this Florida Statute since inception.

In accordance with law, regular meetings shall be announced to the public at least 24 hours in advance and should include the time, location (accessible to everyone) and agenda.

The Board Secretary or someone else that is nominated shall keep minutes of all its meetings showing the time and place, the members present, the subjects considered, the actions taken, the vote of each member on roll-call votes, and any other information required to be shown in the minutes by law, which shall be available to the public. The approved minutes shall be forwarded to the MCA Website webmaster for posting.

Findings:

McCrady and Associates verified that the board minutes are posted on the website each year within the year and during fieldwork. Based on our testing, we did not note any deficiencies regarding this requirement.

II. Providing Public Information

Procedure:

Request a list of "Public Information Requests" from management. From that list, choose a random sample of inquiries and request the documentation and representation from management of the resolution of the requests. Additionally, review and request a sample of Mr. Baird's specific inquiries. Note the resolution of a sample of those inquiries were reviewed. Compared the resolution of the sample of those requests to the procedures and policy manual.

Findings:

We reviewed the procedures and policy manual. We determined that the policy of Mason Classical Academy "Public Information requests" is documented in the policy and procedure manual. The policy includes that all public records made or received in connection with the official business of the agency be made available upon request of any person for inspection, examination, and copying in accordance with applicable law and the following policy guidelines:

1. All public records shall be available for inspection or copying under the supervision of the custodian (or designee) of the public records at reasonable times during normal office hour.
2. The Principal may from time-to-time direct that public records requests be handled in a specific manner.
3. The fact that the originator of a public record asks or directs that it remains confidential does not in fact make that document confidential. Such record is still subject to disclosure unless the law makes it confidential or exempt.

4. The requesting party need not demonstrate any special or legitimate interest in the requested public records.
5. Public records made or received by a third party pursuant to a contract or agreement with the agency shall be subject to disclosure to the same extent as public records.
6. If a public records request is insufficient to identify the records sought, the requestor shall be promptly notified that more information is needed in order to produce the records.
7. The maximum cost of duplication prescribed by law, shall be charged and collected before and as a condition to production.

McCrary & Associates, PLLC requested a list of all public requests from the School. We received a list of approximately 43 requests for the years 2014-2019. We randomly sampled 5. Twenty of the forty-three requests were specifically from Mr. Baird. We randomly sampled 5 from his requests. McCrary and Associates reviewed the request and inquired or reviewed proper documentation regarding the action resulting from the request. No deficiencies were noted based on our procedures and sample.

As required by the Florida Statutes and specifically by the Auditor General, we have reviewed the website at least once during the year and again at fieldwork of each annual audit. The policy for public record requests is specifically identified on the website. Charter schools are required to follow the Sunshine laws. Charter schools are specifically required to disclose certain items on their website under Florida Statute 1002.33. In addition, the Auditor General requires a separate management letter included in the Audit. The following items are required to be published on the website: the school's academic performance; the names of the governing board members and the programs at the school. The school's annual budget and its annual independent fiscal audit; the school's grade pursuant to Florida Statute 1008.34. The school must also disclose if any management companies, service providers, or education management corporations are associated with the school; and, on a quarterly basis, the minutes of governing board meetings. The independent certified public accountant is required to review the website for compliance each year and state affirmatively in the Auditor General that the school is in compliance with this law. We noted no deficiencies during our procedures.

III. Procedures regarding Full Time Equivalent (FTE) process

Procedures:

Review of procedures regarding FTE process.

- Reporting of attendance
- ESE determination
- County submissions
- Comparative of school attendance records vs Florida Education Finance Program (FEFP) reports

Findings:

Based on our inquiries, representation from school employees and the documentation in the policies and procedures manual, attendance is taken daily by

teachers and documented daily. These reports are then all combined into one report and entered into a software program FOCUS by the School's registrar. The county then takes information from FOCUS and prepares the monthly revenue worksheet. The board President or Treasurer signs the monthly financial condition report, which includes the current month's student FTE count from FOCUS.

Eligibility for an Individual Education Program (IEP) is a legal process. There are many categories (speech impaired, specific learning disability, autism spectrum disorder, etc.) and each designation has a different set of qualifiers which are set by the County and based on state statutes. For IEPs, the County assigns a specific Exceptional Student Education (ESE) Specialist to Mason Classical Academy, Inc was their Legal Educational Authority (LEA) for eligibility determination.

During the annual audits, McCrady and Associates reviewed the final revenue worksheet to determine if the school received the amount of funds reported on the worksheet. We compare the FTE provided by the School to the FEFP revenue worksheet. McCrady and Associates also randomly sampled student files from the student population. There have been no noted deficiencies regarding this procedure.

IV. Conflict of Interest allegations

Procedure:

Determine if there are policies and procedures relating to any conflict of interest on the Board of Governance or other parties of interest. Based on the policy, review documentation that each member of the board has signed a conflict of interest statement. Based on representation and board minutes, review the resolution of any conflicts of interest.

Findings:

Mason Classical Academy has a "conflict of interest statement" that is signed by each member of the board and has been reviewed by McCrady & Associates, PLLC. There have been no noted deficiencies regarding this policy during 2017-2018.

V. Sunshine Law requirements

Procedure:

List the elements of the Sunshine law requirements and address any specific complaints from the sample of Mr. Baird's "Public Information Requests" regarding those elements. Based on information provided, review the elements of the Sunshine Law to determine if the school was compliant.

Findings:

All governmental public entities are required to follow the Sunshine Law. Through the sunshine laws, these statutes establish a basic right of access to most meetings of boards, commissions and other governing bodies of state and local governmental agencies or authorities. Below is a list of a few of the requirements.

- Meetings of public boards must be open to the public.
- Reasonable notice of meetings must be given.
- Minutes must be recorded.
- There must be public access to proceedings.
- Applicable to gatherings of 2 or more board members where a matter is discussed which will foreseeably come before the board for action.

Based on our review of the minutes, representation from management and inquiries, McCrady and Associates did not note deficiencies that violated the Florida Statutes.

VI. Other Procedures

Procedure:

Review of Audits since inception and any material weaknesses reported.

Findings:

McCrady and Associates, PLLC or its predecessor (Independent Certified Accountant) is the auditor of record. All the audits report an unmodified opinion and no material weakness. Therefore, we have noted no deficiencies for this procedure.