

AMENDMENT TO MASTER AGREEMENT

Original Requisition Number

Purchase Order Number

Date Change Order Created

The West Contra Costa Unified School District, and _____
mutually agree to the following amendment:

Contractor

AMENDMENT DATE

The effective dates of this amendment to Special Contract Services are:

From: _____

To: _____

AMENDMENT

The contract between the **West Contra Costa Unified School District** and the **Contractor** is amended as provided herein:

Original Contract Amount \$ _____ Increase/Decrease Amount \$ _____
Account Code(s) _____ Funding Source _____
(Please Circle One)

IV. SIGNATURES

These signatures attest the parties agreement hereto:

DISTRICT

CONTRACTOR

Authorized District Signature

Authorizing Signature

Date

Date

(Designate Official Capacity)



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
1400 MARINA WAY SOUTH
RICHMOND, CALIFORNIA 94804
PURCHASING DEPARTMENT
PHONE (510) 231-1190
FAX (510) 236-0464

Purchase Order

Fiscal Year 2018

Page 1 of 0

ORIGINAL

THIS ORDER MUST APPEAR ON ALL
INVOICES AND PACKING SLIPS.

Purchase Order # **20180569-00**

**B
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WEST CONTRA COSTA USD
1400 MARINA WAY SOUTH
ATTN: ACCOUNTS PAYABLE
PHONE (510) 231-1112
RICHMOND CA 94804


**V
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CALIFORNIA STATE UNIVERSITY EAST BAY
BUSINESS & FINANCIAL SA1200
25800 CARLOS BEE BLVD
HAYWARD CA 94542-3024

**S
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HUMAN RESOURCES
WEST CONTRA COSTA USD
1108 BISSELL AVENUE PORTABLE 1
RICHMOND CA 94801

| | | | | | | | |
|-------------------------------------|--|-----------------------------------|---------------|--------------------------------|------|--|----------------|
| VENDOR PHONE NUMBER 925-376-4041 | | VENDOR FAX NUMBER 510-885-4632 | | REQUISITION NUMBER 18000152 | | DELIVERY REFERENCE | |
| DATE ORDERED 08/03/2017 | | VENDOR NUMBER 10961 | DATE REQUIRED | FREIGHT METHOD/TERMS | | DEPARTMENT/LOCATION HUMAN RESOURCES | |
| LINE# | DESCRIPTION/ITEM NO. | | | QTY | UNIT | UNIT PRICE | EXTENDED PRICE |
| 1 | SPECIAL CONTRACT SERVICES THE UNIVERSITY WILL PROVIDE TEACHING EXPERINCE THOROUGH PRACTICE TEACHING TO STUDENTS ENROLLED IN A TEACHING CREDENTIAL CURRICULUM AT THE UNIVERSITY. THE DISTRICT WILL PAY TUITION FOR THOSE STUDENT TEACHERS ENROLLED IN THE MULTIPLE SUBJECT TEACHING CREDENTIAL, SINGLE SUBJECT TEACHING CREDENTIAL OR OTHER CREDENTIAL PROGRAM. EFFECTIVE DATES: 7/1/17 THREU 6/30/18 ***** GL SUMMARY ***** <u>01-0000-5890-680-0000-7420-500100-0-0000</u> | | | 1 | | 85,000.00000 | \$85,000.00 |

By 
Director General Services

VENDOR

Sub Total: \$85,000.00
Sales Tax: \$7,862.50
PO TOTAL \$92,862.50



West Contra Costa Unified School District
Consultant Services Summary

| |
|-----------------------|
| 7/19/17 |
| Board Date |
| 20180569 |
| Purchase Order Number |
| Purchasing Use Only |

Requisition # 18000152

| | | |
|--|-------------------------------|--------------|
| HUMAN RESOURCES | CSU EAST BAY | |
| School / Department | Consultant Name | |
| KEN WHITEMORE | From 07/01/2017 To 06/30/2018 | |
| Administrator Contact | Dates of Services | |
| Account Number | Funding Source | Amount |
| 01-0000-5890-680-0000-7450-500100-0-0000 | General Fund | \$ 25,000.00 |
| 01-0000-5100-680-0000-7450-500100-0-0000 | General Fund | \$ 60,000.00 |

Description of Services:

Total Amount of Contract: \$ 85,000.00

The University will provide teaching experience through practice teaching to students enrolled in a teacher training curriculum of the University. The district will pay tuition for students enrolled in the multiple subject teaching credential, single subject teaching credential or other credential program.

Number of Students / Staff Impacted:

20-30

Outcome / Deliverables:

The District will be able to hire and place students teachers under an Intern Credential, provided student teachers meet the requirements of the California Commission on Teaching Credentialing and the Department of Teacher Education.

Justification:



Specialized Expertise



Requirement of Grant or Funding Source

Originator Signature

Date

This form must be board agenda ready and be attached to all consultant contracts.

If additional space is needed please attach to this form.

This form must be typed.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
AGREEMENT FOR SPECIAL CONTRACT SERVICES

TUITION AGREEMENT

This agreement entered into on November 22, 2016 by and between the State of California for the trustees of the California State University on half of California State University East Bay, hereinafter "University", and West Contra Costa Unified School District, noted below, hereinafter called the "District".

WITNESSETH

Whereas, the District is authorized to enter into agreements with the University, to provide teaching experience through practice teaching to candidates enrolled in teacher credential program of the University; and

Now, therefore, it is mutually agreed between the University and the District as follows:

SPECIAL PROVISIONS

The term of the agreement is for a period of three fiscal years: July 1, 2016 through June 30, 2019.

GENERAL TERMS

The University will provide teaching experience through fieldwork to candidates enrolled in a teacher credential program of the University. The District will pay tuition for candidates who are placed in the District, enrolled in the District's Preservice Program, and enrolled in the University's multiple subject teaching credential, single subject teaching credential or other credential program. **Tuition payments will not exceed the amount of \$85,000 annually.**

The District shall recommend to the University applicants for teaching and/or employed teacher intern placements in the District. Candidates enrolled in the District Preservice Program must meet all requirements for admissions and be admitted to the multiple subject, single subject or other credential program.

District may advise the University regarding students to be admitted, but admission to the program remains the province of the University. Hiring of students with an Intern Credential remains the province of the District, provided students meet the requirements of the California Commission on Teaching Credentialing and the University's Department of Teacher Education.

This agreement must be signed in conjunction with the Student Teaching Experience Agreement and Intern Teaching Agreement. All conditions of those agreements remain in effect.

University shall be responsible for damages caused by the negligence of its officers, employees and agents. District shall be responsible for damages caused by the negligence of its officers, employees and agents.

RECIPROCAL GENERAL INDEMNITY

Each entity agrees to indemnify, defend and save harmless the other, its officers, agents employees from any and all claims and losses accruing or resulting to any other person, firm or corporation furnishing or supplying work, service, materials or supplies in connection with the performance of this contract, and from any and all claims or losses accruing or resulting to any person, firm or corporation which may be injured or damage in the performance of this contract.

Execution of this contract is hereby requested.

IN WITNESS WHEREOF, this agreement has been executed by and on behalf of the parties hereto, the day and year first above written.

Signatures:

California State CSU East Bay, East Bay agrees to the terms and conditions described in this document.

By: Deborah A. Haynes 12-21-2016
Authorized Signature Date

Deborah A. Haynes, Buyer III
Printed Name & Title

The West Contra Costa University School District agrees to the terms and conditions described in this document.

By: Kenneth E. Lattin November 22, 2016
Signature, District Representative Date

Assistant Superintendent, Human Resources
Printed Name & Title

Appendix B

The District and CSU East Bay to exchange contact information required in the Intern Support/Mentoring and Supervision of the Memorandum of Understanding for section 1.6 in the MOU.

I. CSU East Bay

a. Program Director Contact Information:

| | |
|-------------------|-------------------------------------|
| Name: | Eric Engdahl |
| Title | Dept Chair |
| Department: | Teacher Education |
| Telephone Number: | 510-885-4599 |
| Email: | eric.engdahl@csueastbay.edu |
| Mailing Address: | 25800 Carlos Bee Blvd, Room AE 242B |

b. Program Coordinator to receive notification of the Intern completion of the program for invoicing the School District:

| | |
|-------------------|-------------------------------------|
| Name: | Dania Massey |
| Title | Lecturer AY |
| Department: | Teacher Education |
| Telephone Number: | 510-885-4484 |
| Email: | dania.massey@csueastbay.edu |
| Mailing Address: | 25800 Carlos Bee Blvd., Room AE 250 |

II. West Contra Costa Unified School District

a. Program Director Contact Information:

| | |
|-------------------|---|
| Name: | Cheryl Cotton |
| Title | Director of Human Resources, Certificated |
| Department: | Human Resources |
| Telephone Number: | (510) 231-1181 |
| Email: | ccotton@wccusd.net |
| Mailing Address: | 1108 Bissell Avenue, Richmond, CA 94801 |

b. Program Coordinator to contact information for Billing the School District upon the completion of the Intern's program.

| | |
|-------------------|---|
| Name: | Bea Ponce |
| Title | Senior Administrative Secretary |
| Department: | Human Resources |
| Telephone Number: | (510) 231-1167 |
| Email: | bponce@wccusd.net |
| Mailing Address: | 1108 Bissell Avenue, Richmond, CA 94801 |

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
AGREEMENT FOR SPECIAL CONTRACT SERVICES

RECEIVED
ACCT & FISCAL SERVICES
2016 DEC 12 A 11:27

Requisition Number: 16000160

Contract PO#: 20160284

This Agreement, by and between the West Contra Costa Unified School District (hereinafter "District"), and CALIFORNIA STATE UNIVERSITY EAST BAY (hereinafter "Contractor"), is for consultant or special services to be performed by a non-employee of the District. District and Contractor herein named do mutually agree to the following terms and conditions:

I. Responsibility of the Contractor

Contractor shall perform the following duties; include detailed description of services, for example: What are they doing? How often are they performing their services, daily, weekly, monthly? (A proposal by Contractor may be attached after approved by District in lieu of outlining duties by Contractor in the following space.).

II. Compensation and Reimbursement

- A. Contract Limit: for services performed and costs incurred during the term of the Agreement, the total amount billed during the term of the contract shall not exceed \$85,000.
- B. Billing and Payment Procedures: Contractor shall submit monthly time and cost invoices to the District. Approved payments shall be made by the District within thirty (30) days of receipt of the invoice from the Contractor.

III. Term and Termination of Agreement

- A. The term of the agreement shall commence on July 1, 2016 and shall terminate on June 30, 2019 or at such time services have been completed, or until modified by written agreement (amendment) by both parties.
- B. This agreement may be reduced or terminated at any time during the term by the District. If this agreement is terminated, Contractor shall be paid pursuant to the schedule above in paragraph II. on a prorated basis for any period of service of less than a month.

IV. Contractor

- A. Contractor is, for all purposes arising under this Agreement, a contractor. No officer, agent, or employee of Contractor or District shall be deemed an officer, agent or employee of the party hereto. Neither Contractor nor District, nor any officer, agent or employee hereto are entitled, including, but not limited to overtime, retirement benefits,

worker's compensation benefits, and injury leave or other leave benefits.

- B. The parties intend that a contractor relationship be created by this contract and the District assumes no responsibility for worker's compensation liability. The District likewise assumes no responsibility for liability for loss, damage, or injury to person(s) or property during or relating to the performance of service under this Agreement.
- C. Contractor shall comply with fingerprinting and criminal background requirements of California Education Code section 45125.1.
- D. Contractor certifies that his or her current employer, if any, is fully cognizant of this Agreement and that payments hereunder are not in conflict with any federal, state or local statutes, rules or regulations, or with any policies of Contractor's current employer.
- E. Payments made in excess of \$1,500 to California nonresidents, including corporations, limited liability companies, and partnerships that do not have a permanent place of business in this state *are subject* to 7% state income tax withholding (California Revenue and Taxation Code Section 18662). Tax exempt organizations, under either California or federal law *are exempt* from 7% withholding.

V. Fingerprinting of Employees

The Contractor shall comply with the provisions of Education Code section 45125.1 regarding the submission of employee fingerprints to the California Department of Justice and the completion of criminal background investigations of its employees. The Contractor shall not permit any employee to have any contact with District pupils until such time as the Contractor has verified in writing to the governing board of the District that the employee has not been convicted of a felony, as defined in Education Code section 45122.1. The Contractor's responsibility shall extend to all employees, subcontractors, agents, and employees or agents of subcontractors regardless of whether those individuals are paid or unpaid, concurrently employed by the District, or acting as independent contractors of the Contractor. Verification of compliance with this section shall be provided in writing to the District prior to each individual's commencement of employment or performing any portion of the Services and prior to permitting contact with any student.

VI. Indemnification

- A. The District shall defend, save harmless and indemnify the Contractor and its officers, agents and employees from all liabilities and claims for damages for death, sickness or injury to persons or property, including without limitation, all consequential damages, from any cause whatsoever arising from or connected with the operations or the services of the District hereunder, resulting from the conduct, negligent or otherwise, of the District, its agents or employees.
- B. The Contractor shall defend, save harmless and indemnify the District and its officers, agents and employees from all liabilities and claims for damages for death, sickness or injury to persons or property, including without limitation, all consequential damages, from any cause whatsoever arising from or connected with the operations or the services of the Contractor hereunder, resulting from the conduct, negligent or otherwise, of the Contractor, its agents or employees.

VII. Ownership

A. The District shall become the owner of and entitled to exclusive possession of all original records, documents, graphs, photographs, or other reproductions of any kind produced in the scope of services performed, and no other uses thereof will be permitted except by permission of the District. Proprietary materials will be exempted from this clause.

VIII. Insurance

- A. District reserves the right to require any independent contractor to maintain general liability insurance during the term of the contract. Based on the duration and type of services to be performed, the District requires such insurance up to the amount of \$1,000,000.00.
- B. Contractor shall obtain and furnish proof of worker's compensation insurance as applicable.

IX. Assignment

- A. Neither Contractor nor District may assign and/or transfer any interest in this Agreement, without the prior written consent of the party hereto.

X. Timely Performance

- A. In the event that Contractor fails in the requirement of timely performance, a review of the performance shall be made. All efforts shall be documented to correct the situation. If the District is unable to correct the situation, the District may exercise its right to terminate this Agreement as outlined in Section III (B).

AGREED:

CONTRACTOR

CALIFORNIA STATE UNIVERSITY, EAST BAY
Company or Individual Name

Deborah Haynes
Printed Name of Contractor

Deborah Haynes 12-21-2016
Contractor Signature Date

94-6390556
Social Security or Tax ID #

DISTRICT

Authorized District Signature

Date

Site/Department Administrator Signature

Printed Name

25800 Carlos Bee Blvd
Address SA 2750

Hayward CA 94509
City State Zip Code

510-885-3842 —
Phone Number Fax Number

deborah.haynes@csueastbay.edu
e-mail address

School Site/Department Name

Date

Phone Number

e-mail address

Appendix B

The District and CSU East Bay to exchange contact information required in the Intern Support/Mentoring and Supervision of the Memorandum of Understanding for section 1.6 in the MOU.

I. CSU East Bay

a. Program Director Contact Information:

| | |
|-------------------|-------------------------------------|
| Name: | Eric Engdahl |
| Title | Dept Chair |
| Department: | Teacher Education |
| Telephone Number: | 510-885-4599 |
| Email: | eric.engdahl@csueastbay.edu |
| Mailing Address: | 25800 Carlos Bee Blvd, Room AE 242B |

b. Program Coordinator to receive notification of the Intern completion of the program for invoicing the School District:

| | |
|-------------------|-------------------------------------|
| Name: | Dania Massey |
| Title | Lecturer AY |
| Department: | Teacher Education |
| Telephone Number: | 510-885-4484 |
| Email: | dania.massey@csueastbay.edu |
| Mailing Address: | 25800 Carlos Bee Blvd., Room AE 250 |

II. West Contra Costa Unified School District

a. Program Director Contact Information:

| | |
|-------------------|---|
| Name: | Cheryl Cotton |
| Title | Director of Human Resources, Certificated |
| Department: | Human Resources |
| Telephone Number: | (510) 231-1181 |
| Email: | ccotton@wccusd.net |
| Mailing Address: | 1108 Bissell Avenue, Richmond, CA 94801 |

b. Program Coordinator to contact information for Billing the School District upon the completion of the Intern's program.

| | |
|-------------------|---|
| Name: | Bea Ponce |
| Title | Senior Administrative Secretary |
| Department: | Human Resources |
| Telephone Number: | (510) 231-1167 |
| Email: | bponce@wccusd.net |
| Mailing Address: | 1108 Bissell Avenue, Richmond, CA 94801 |

California State CSU East Bay, East Bay
College of Education and Allied Studies

RECEIVED
ACCT & FISCAL SERVICES

2014 AUG -7 A 10: 03

Education Specialist Credential, Mild Moderate Disabilities Program
Education Specialist Credential, Moderate Severe Disabilities Program
Multiple Subjects Teaching Credential Program
Single Subject Teaching Credential Program

Intern Support/Mentoring and Supervision Memorandum of Understanding

1.0 Responsibilities Shared by the CSU East Bay and the District

1.1 This MOU is an agreement between the Trustees of the California State University hereinafter called the "TRUSTEES," on behalf of California State CSU East Bay, hereinafter called (CSU East Bay) and the West Contra Costa Unified School District, effective as of July 1, 2014.

1.2 CSU East Bay and the District share responsibility for providing each Intern with 189 minimum hours of annual support, mentoring and supervision. The 189 hours will include 144 hours of support, mentoring, and supervision in general education and/or Special BD and an addition 45 hours of annual support, mentoring, and supervision related to teaching English learners.

1.3 Interns who begin their assignment after the beginning of the school year shall receive a minimum level of support, mentoring, and supervision prorated equal to the number of instructional weeks remaining in the school year.

1.4 Interns who are appointed at a time base of less than 1.00 or (b) appointed after the start of the school year, all levels of support mentioned in this MOU (sections 2.0, 4.0, 5.0, 6.0, Appendix A) shall be prorated.

1.5 A minimum of two hours of support, mentoring, and supervision shall be provided to an intern teacher every five instructional days.

1.6 The District shall pay to CSUEB \$2000 per intern annually. CSUEB will send an invoice to the District on January 2nd for the funds upon the intern's completion of the program, per Appendix B.

1.7 The District certifies that interns do not displace certificated employees and that personnel are unavailable for the position. An effort is being made to develop a future applicant pool in high need areas.

1.8 The District certifies that this MOU has been reviewed and approved by the local District representing the District's teachers in collective bargaining.

2.0 CSU East Bay Personnel and Resource Support

2.1 CSU East Bay Intern Coordinator

CSU East Bay shall appoint a CSU East Bay Intern Coordinator to: (a) Support all CSU East Bay Interns; (b) Assist and monitor all Interns and CSU East Bay's CSU East Bay Supervisors, and (c) Work closely with the District's Employer Provided Mentors. The CSU East Bay Intern

Coordinator will provide training to all CSU East Bay CSU East Bay Supervisors (US) and will coordinate training of Employer Provided Mentors (BPM) with the district. The CSU East Bay Intern Coordinator will lead Intern Seminars and will monitor the intern's completion of the Intern Support Record, documenting that the required number of hours of Support/Mentoring and Supervision have been met.

2.2. CSU East Bay Supervisor

CSU East Bay shall designate a CSU East Bay Supervisor (US) to provide support, mentoring and supervision. It shall be the responsibility of CSU East Bay to provide compensation and/or release time to the US. The US shall possess each of the following qualifications:

- a. Current knowledge of the content the intern teaches,
- b. Understanding of the context of public schooling,
- c. Ability to monitor best professional practices in teaching and learning, scholarship, and service,
- d. Knowledge about diverse abilities, cultural, ethnic and gender diversity, and English language development
- e. Thorough grasp of the academic standards, accountability systems that drive the curriculum of public schools
- f. A corresponding (same) teaching credential as the Intern will earn; or an Administrative Services Credential (general education only)

3.0 District Personnel and Resource Support

3.1 Employer Provided Mentor

The District shall designate an Employer Provided Mentor (EPM) to provide Support/Mentoring and Supervision to each Intern. It shall be the responsibility of the District to provide compensation and/or release time to the EPM. The EPM shall possess each of the following qualifications:

- a. Valid corresponding Clear or Life credential (same as the Intern will earn)
- b. Three years successful teaching experience, and
- c. English Learner (EL) Authorization

3.2. CSU East Bay Supervisor -- Employee Provided Mentor Meetings

The intern, the US and the EPM shall meet in person at least 2 times per quarter (once every 4-6 weeks) to discuss the Intern's progress. The US and the EPM shall exchange emails at least once every two weeks.

3.3 Release Time

The District shall provide release time as needed for the intern and mentor to meet.

3.5 Employee Provided Mentor Training

The District is responsible for the training of EPMs with the assistance of the CSU East Bay Intern Coordinator.

I.0 CSU East Bay-Provided Support, Mentoring, and Supervision

4.1 General Education and/or Special ED Observations by CSU East Bay Supervisor

- a. 12 visits to observe the Intern teaching, followed by one-on-one conferences totaling at least 24 hours.

4.2 EL Observations by CSU East Bay Supervisor

- a. 6 visits to observe the Intern teaching English Learners, followed by one-on-one conferences addressing issues related to English learners totaling at least **12 hours**.

4.3 On-line Discussion Board, email, and Phone Support by CSU East Bay Supervisor

- a. US will provide **30 hours** per academic year of support and mentoring via Blackboard Discussion Board, email, and phone

4.4 Intern Seminars

- a. Intern Coordinator will lead six Online and face-to-face seminars for a total of **12 hours**

4.5 Intern Support Record

- a. The Intern Coordinator will communicate with interns by email and/or phone and will monitor their completion of the Intern Support Record on Task Stream **10 hours**

5.0 **District-Provided Support, Mentoring, and Supervision**

5.1 General Education and/or Special ED Support and Supervision by Employee Provided Mentor

- 5.2 The Employee Provided Mentor (EPM) will provide a minimum of **26 hours** of support/mentoring and supervision during the school day, including coaching, modeling, and demonstrating within the classroom, assistance with course planning and problem-solving regarding students, curriculum, and development of effective teaching methodologies

5.3 English Learner Support and Supervision by Employee Provided Mentor

The EPM will provide a minimum of **10 hours** of support and supervision related to English Learners during the school day.

5.4 District and School Site Professional Development and Meetings

Interns will attend a minimum of **60 hours** of District and school site-sponsored events including New Teacher Orientation, Grade Level, Department Meetings, Faculty meetings, and Professional Develop Seminars

6.0 **Additional Support Provided by the CSU East Bay and District (Shared Responsibility)**

- 6.1 The US, the EPM, and the intern will meet at least six times (twice per quarter) for a minimum of **6 hours**.

6.2 Individualized Intern Plan

- a. The US, EPM, and the Intern shall develop the Individualized Intern Plan (IIP) during the first three weeks of school year,

- b. The IIP will specify the support, mentoring, and supervision the Intern will receive so that the total hours of annual Support/Mentoring and Supervision equal to 144 hours plus 45 additional hours specific to the needs of English Learners.
- c. The plan shall be approved by the CSU East Bay Intern Coordinator. The following are suggested mentoring activities that may be included in the plan, in addition to those mentioned above:
 - 1. Observation of others teaching
 - 2. Supervision of the Intern
 - 3. Conferences, in person
 - 4. Email or telephone conferences
 - 5. Grade level/department meetings
 - 6. Instructional planning
 - 7. Logistical help before or after school (bulletin boards, seating arrangements)
 - 8. Participation in District or Regional conferences
 - 9. Review and discuss test results
 - 10. Editing work-related writing (letters to parents, announcement, etc.)
 - 11. Completion of interactive journal (Intern and either US or BPM)
 - 12. Mentoring activities specific to Special Education interns such as the development of IBPs and conferences with general education teachers
- d. Interns are expected to attend all CSUEBB classes. They may not attend District-sponsored activities or engage in extra paid assignments that interfere with class attendance.

7.0 Intern Contract

- a. Each Intern will sign a contract agreeing to the terms and responsibilities outlined in the contract and MOU
- b. The Intern Contract will include the names of the CSU East Bay Supervisor and the Employer Provided Mentor
- c. By signing the contract the intern acknowledges that the internship may be revoked if the terms are not met.
- d. The internship will commence only after a signed contract has been submitted by the intern

7.1 Individual Intern Profile

- a. CSU East Bay will maintain a computer-based Individual Intern Profile (IIP) for each Intern, summarizing the type and quantity of *Support/Mentoring and Supervision each Intern receives*
- b. CSU East Bay, the District, and the Intern will all provide information, as requested, to the CSU East Bay Intern Coordinator.
- c. Intern will register and provide all information online as required by the Intern Contract and this MOU.

7.2 Intern Support Record

- a. Each CSU East Bay intern will complete an Intern Support Record each quarter, documenting the support received from CSU East Bay and District personnel
- b. The Intern Coordinator will monitor completion of the Intern Support Records on Task Stream

7.3 Oversight by Accreditation Coordinator

- a. The CSU East Bay Accreditation Coordinator, working with the CSU East Bay Intern Coordinator, shall make recommendations to the CSU East Bay Chair of the Department of

Teacher Education and Educational Psychology/Special Education and the CSU East Bay Dean of the College of Education and Allied Studies regarding the performance of the CSU East Bay Supervisors and the performance of the District in meeting all requirements including in this MOU.

- b. The Accreditation Coordinator is responsible for reporting compliance with the Intern Support requirements to CTC

7.4 Oversight by CSU East Bay Dean

- a. The CSU East Bay Dean of the College of Education and Allied Studies shall notify appropriate District administrators if CSU East Bay has concerns about the performance of District personnel
- b. The intern will not receive credit for the placement if the District does not provide the support specified in this MOU

7.5 Oversight by District Administrator

- a. Appropriate District administrators shall notify the CSU East Bay Dean of the College of Education and Allied Studies if they have concerns about the performance of CSU East Bay personnel

8.0 Term of the Agreement; Amending the Agreement; Termination of the Agreement

8.1 This Agreement shall be in effect beginning with the 2014-2015 school year and shall be continuous and be in place for each subsequent academic year, until it is either amended or terminated by either party pursuant to sections 8.2 and 8.3 below.

8.2 Either the District or CSU East Bay may request that the other party meet to consider amendments to this Agreement at any time during the initial term or any subsequent renewals, in writing signed by both parties.

8.3 This Agreement may be terminated at any time by amending the termination date by written instrument signed by both parties in compliance with Section 9.0. General Provisions. of this agreement or upon 30 days' advance written notice by one party to the other; provided, however, that in no event shall termination take effect with respect to currently enrolled interns, who shall be permitted to complete their training for any semester in which termination would otherwise occur.

This Agreement shall be effective as of July 1, 2014 and shall remain in effect for five (5) years, terminating on June 30, 2019.

9.0 General Provisions

9.1 General Indemnity The District and the CSU East Bay agree to indemnify, defend and hold harmless each other from any and all liability for any personal injury, damages, wrongful death or other losses and costs, including but not limited to reasonable attorney fees and defense costs, arising out of the negligence or willful misconduct of their respective officers, employees, agents or volunteers in the performance of this Agreement. This paragraph will survive expiration or termination of this Agreement.

9.2 Insurance Requirements Each party agrees to maintain commercial general liability coverage of at least \$2,000,000 per occurrence, \$4,000,000 aggregate and to provide evidence of coverage upon request. Insurance must be placed with insurers with a current A.M. Best rating of at least A: VII.

- 9.3 Workers' Compensation insurance coverage as required by the State of California.
- 9.4 District or CSU East Bay shall require University students assigned to the District pursuant to this MOU to comply with Education Code Section 45125.1, to a background check, paper screening, and Livescan clearance from Department of Justice and Federal Bureau of Investigation.
- 9.5 District or CSU East Bay shall require University students assigned to the District pursuant to this MOU to comply with Education Code Section 49406 to University students to provide evidence of negative tuberculosis test performed within 60 days of Intern's student start date.
- 9.6 All parties shall Agree that no person, patient, client, staff or student shall, on the basis of religion, race, color, national origin, ancestry, ethnic group identification, sex, physical handicap, mental disability, medical condition, marital status, age (over 40) or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under this agreement.
- 9.7 Mandatory Instruction and Reporting: Before a Intern is assigned to the District for placement the CSU East Bay shall instruct such Student on the applicable state and federal laws regarding unlawful discrimination (California Education Code sections 200-283 and Title IX, Section 504, Title VI) and mandated reporting of child abuse (Penal Code sections 11164-11174.35).
- 9.8 The District and the CSU East Bay will meet upon request or as necessary to resolve any potential conflicts and to facilitate a mutually beneficial experience for all involved.
- 9.9 Provide the student with general and professional liability insurance in the amount of \$1,000,000 per occurrence, \$3,000,000 general aggregate. This insurance only applies if both parties have signed this Agreement.
- 9.10 Nothing contained in this Agreement confers on either party the right to use the other party's name without prior written permission, or constitutes an endorsement of any commercial product or service by the CSU East Bay.
- 9.11 This Agreement may not be altered unless both parties agree in writing. The parties agree to follow all applicable Federal, State and Local laws and regulations, including but not limited to laws prohibiting discrimination and harassment.
- 9.12 Notices required under this Agreement shall be sent to the parties by certified or registered mail, return receipt requested, postage prepaid, at the addresses set forth below:

District:
Kenneth Whittemore
Assistant Superintendent, Human Resources
1108 Bissell Avenue
Richmond, CA 94801
(510) 231-1184
kwhittemore@wccusd.net

CSU East Bay:
Program Issues
College of Education & Allied Studies
Shira Lubliner, CBAS Accreditation Coordinator
25800 Carlos Bee Blvd, AB 111
Hayward, CA 94542
510-885-4484 | shira.lubliner@csueastbay.edu

Contract Issues:
Procurement Office
Deborah Haynes, Buyer II
25800 Carlos Bee Blvd. SA 2750
Hayward, CA 94542
510-885-3842 | deborah.haynes@csueastbay.edu

IN WITNESS WHEREOF, this agreement has been executed by and on behalf of the parties hereto, the day and year first above written.

Signatures:

California State CSU East Bay, East Bay agrees to the terms and conditions described in this document.

| | |
|---|-----------------------------------|
| By: <u>Shira Lubliner</u> 8/5/14 | By: <u>Deborah Haynes</u> 8/14/14 |
| Authorized Signature Date | Authorized Signature Date |
| <u>Shira Lubliner Accreditation Coordinator</u> | <u>Deborah Haynes Buyer II</u> |
| Printed Name & Title | Printed Name & Title |

The West Contra Costa Unified School District agrees to the terms and conditions described in this document.

By: Kenneth Whittemore 7/30/2014
Signature, District Representative Date
Kenneth Whittemore, Assistant Superintendent, Human Resources
Printed Name & Title

By: _____ Date _____
Signature, Teachers' Association Representative
Robert Mann, President, United Teachers of Richmond
Printed Name & Title

By: _____ Date _____
Signature, School Board Certification (If Applicable)

Printed Name & Title

Appendix A
Intern Support: A Shared Commitment to Excellence in Teaching
190 Hours of Support per School Year

| CSUEB Support: CSU East Bay Supervisor (US), Intern Coordinator | District Support: Employer Provided Mentor (BPM) | Shared Responsibility |
|---|--|--|
| <u>Regular Ed/Special Ed: US Observations and Conferences</u> <ul style="list-style-type: none"> 12 observations of the Intern teaching and follow-up conferences (2 hours each) <u>EL: US Observations and Conferences</u> <ul style="list-style-type: none"> 6 observations of the Intern teaching EL and follow-up conferences (2 hours each) <p>Total 36 hours (1 hour per week)</p> | <u>Regular Ed/Special Ed: BPM Support, Mentoring and Supervision</u> <ul style="list-style-type: none"> 26 hours of support, mentoring, and supervision within the school day <u>EL: BPM Support and Supervision</u> <ul style="list-style-type: none"> 10 hours of support, mentoring, and supervision related to English Learners during the school day <p>Total 36 hours (1 hour per week)</p> | <u>Intern, US, BPM Meetings</u> <ul style="list-style-type: none"> The intern, the US and the BPM (and BPM-EL) shall meet in person at least twice per quarter (6 meetings, 1 hour each) to discuss the Intern's progress. During the first meeting the intern, the US and the BPM will develop an Individualized Intern Plan (IIP), describing the support, mentoring and supervision the intern will receive. The plan shall be approved by the CSU East Bay Intern Coordinator. <p>Total 6 hours</p> |
| <u>US Email, Phone Support</u> <ul style="list-style-type: none"> US will provide 30 hours per academic year of support and mentoring via Blackboard Discussion Board, email, or phone <p>Total 30 hours</p> | <u>District/School-Sponsored Professional Development and Meetings</u> <ul style="list-style-type: none"> Interns will attend a minimum of 60 hours of district and school site-sponsored professional development and meetings including new teacher orientation, grade level, department meetings, faculty meetings, and professional development seminars <p>Total 60 hours</p> | <p>The US and the EPM (and BPM-EL) shall exchange emails at least once every two weeks</p> |
| <u>Intern Seminars</u> <ul style="list-style-type: none"> Intern Coordinator will lead six Online and face-to-face seminars focusing on problem solving with students, curriculum, and instruction for regular education and EL students (two seminars per quarter) <p>Total 12 hours</p> | | |
| <ul style="list-style-type: none"> The Intern Coordinator will communicate with interns by email and/or phone and will monitor their completion of the Intern Support Record on Task Stream <p>Total 10 hours</p> | | |

Appendix B

The District and CSU East Bay to exchange contact information required in the Intern Support/Mentoring and Supervision of the Memorandum of Understanding for section 1.6 in the MOU.

I. CSU East Bay

a. Program Director Contact Information:

| | |
|-------------------|--|
| Name: | Shira Lubliner |
| Title | Accreditation Coordinator |
| Department: | Teacher Education Department |
| Telephone Number: | 510-885-4484 |
| Email: | Shira.lubliner@csueastbay.edu |
| Mailing Address: | 25800 Carlos Bee Blvd, AB-111, Hayward, CA 94542 |

b. Program Coordinator to receive notification of the Intern completion of the program for invoicing the School District:

| | |
|-------------------|--|
| Name: | Dania Massey |
| Title | Intern Coordinator |
| Department: | Teacher Education Department |
| Telephone Number: | 510-885-3016 |
| Email: | Dania.massey@csueastbay.edu |
| Mailing Address: | 25800 Carlos Bee Blvd, AB-250, Hayward, CA 94542 |

II. West Contra Costa Unified School District

a. Program Director Contact Information:

| | |
|-------------------|--|
| Name: | Cheryl Cotton |
| Title | Director of Human Resources, Certificated |
| Department: | Human Resources |
| Telephone Number: | (510) 231-1181 |
| Email: | ccotton@wccusd.net |
| Mailing Address: | 1108 Bissell Avenue, Richmond, CA 94801 |

b. Program Coordinator to contact information for Billing the School District upon the completion of the Intern's program.

| | |
|-------------------|--|
| Name: | Bea Ponce |
| Title | Senior Administrative Secretary |
| Department: | Human Resources |
| Telephone Number: | (510) 231-1167 |
| Email: | bponce@wccusd.net |
| Mailing Address: | 1108 Bissell Avenue, Richmond, CA 94801 |

Memorandum of Understanding
Between the
West Contra Costa School District
And the
United Teachers of Richmond

UTR would like to add the following to the CSUBB MOU regarding interns:

- West Contra Costa Unified School District and the United Teachers of Richmond (UTR), the collective bargaining agent for the District's teachers, will discuss and negotiate interns' salary and any modifications to their placement on the salary schedule.
- Clerical correction/clarification: **Section 8.0 Term of the Agreement; Amending the Agreement; Termination of the Agreement**

Section 9.0, General Provisions. - should read (placement of periods):

...with Section 9.0 General Provisions of this...

UNITED TEACHERS OF RICHMOND

Robert Mann
Robert Mann, UTR President

8/12/14
Date

WEST CONTRA COSTA USD

Kenneth Whittemore
Kenneth Whittemore,
Assistant Superintendent Human Resources

8-12-14
Date



West Contra Costa Unified School District

Consultant Services Summary

Requisition # 18008189

Board Date

Purchase Order Number

Purchasing Use Only

Business Services

Christy White Associates

School / Department

Consultant Name

Christopher Mount-Benites

From 5/1/18 To 6/30/20

Administrator Contact

Dates of Services

Account Number

Funding Source

Amount

01-0000-5830-677-0000-7190-600100-0-0000

General/Unrestricted

\$ 200,370.00

Description of Services:

Total Amount of Contract: \$ 200,370.00

To audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Contra Costa Unified School District for fiscal years ending June 30, 2018, 2019 and 2020. In addition a financial statement audit of the balance sheet for 2010 Measure D and 2012 Measure E General Obligation Bonds as of June 30, 2018, 2019 and 2020, and the related statements of revenues, expenditures, and changes in fund balance for the fiscal years ending June 30, 2018, 2019 and 2020.

Year 1 of a 3 year contract: 2017-18 for \$65,215

Number of Students / Staff Impacted:

None

Outcome / Deliverables:

To complete and issue audit reports no later than December 15th for each fiscal year with presentations to the Board of Education in January of 2019, 2020 and 2021.

Justification:



Specialized Expertise



Requirement of Grant or Funding Source

Chris Mount-Benites

Originator Signature

NA

Date

This form must be board agenda ready and be attached to all consultant contracts.

If additional space is needed please attach to this form.

This form must be typed.

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION *associates*

May 23, 2018

Mr. Christopher Mount-Benites
West Contra Costa Unified School District
1108 Bissell Avenue
Richmond, CA 94801-3135

This letter is to confirm the revision to page 1 of your Engagement Letter dated November 6, 2017.

In the original engagement letter there was one incorrect sentence with relation to the scope of the audit of Measures D & E on page 1. The first paragraph originally indicated that we would be performing a financial statement and performance audit of Measure D & E for the years ending June 30, 2018, 2019 and 2020. This sentence should have only included a financial statement audit of the balance sheet for 2010 Measure D and 2012 Measure E General Obligation Bonds as of June 30, 2018, 2019, and 2020, and the related statements of revenues, expenditures, and changes in fund balance for the fiscal years ending June 30, 2018, 2019, and 2020.

We apologize for the inconvenience of the error and appreciate your understanding in this matter.

By signing this addendum to our agreement, you are providing your consent for us to initiate services and receive payment as described above. All other terms and conditions relating you the services you have requested are as outlined in the Engagement Letter.

Very truly yours,



Michael Ash, CPA
Partner
Christy White Associates

RESPONSE:

This letter correctly sets forth the understanding of West Contra Costa Unified School District.


Signature

Assoc Supt Bus Svcs
Title

5/28/18
Date

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

Corporate Office:

348 Olive Street
San Diego, CA 92103

toll-free: 877.220.7229

tel: 619.270.8222

fax: 619.260.9085

www.christywhite.com

Licensed by the California
State Board of Accountancy

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION *associates*

November 6, 2017

West Contra Costa Unified School District
1108 Bissell Avenue
Richmond, CA 94801-3135

We are pleased to confirm our understanding of the services we are to provide West Contra Costa Unified School District for the fiscal years ending June 30, 2018, 2019 and 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of West Contra Costa Unified School District as of and for the fiscal years ending June 30, 2018, 2019 and 2020. In addition we will also conduct a financial statement and performance audit to include the balance sheet of **2010 Measure D and 2012 Measure E General Obligation Bonds** as of June 30, 2018, 2019 and 2020 and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2018, 2019 and 2020. The audit will be conducted in accordance with Article 13A of the California Constitution.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement West Contra Costa Unified School District's basic financial statements. As part of our engagement, we will apply certain limited procedures to West Contra Costa Unified School District'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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis.
2. Budgetary Comparison Schedule.
3. Schedule of Funding Progress.
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

November 6, 2017

West Contra Costa Unified School District
1108 Bissell Avenue
Richmond, CA 94801-3135

We are pleased to confirm our understanding of the services we are to provide West Contra Costa Unified School District for the fiscal years ending June 30, 2018, 2019 and 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of West Contra Costa Unified School District as of and for the fiscal years ending June 30, 2018, 2019 and 2020. In addition we will also conduct a financial statement and performance audit to include the balance sheet of **2010 Measure D and 2012 Measure E General Obligation Bonds** as of June 30, 2018, 2019 and 2020 and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2018, 2019 and 2020. The audit will be conducted in accordance with Article 13A of the California Constitution.

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1. Management's Discussion & Analysis.
2. Budgetary Comparison Schedule.
3. Schedule of Funding Progress.
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5. Schedules of District Contributions

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

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www.christywhite.com

Members of the California
State Board of Accountancy

We have also been engaged to report on supplementary information other than RSI that accompanies West Contra Costa Unified School District'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 will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Other schedules and/or information as required by the State Controller's Office.

Audit Objectives

The objective of our audits is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:-

- The objective also includes reporting on Internal control related to the Agencies' financial statements and compliance with the provisions of laws, regulations, contracts and grant 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), *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that 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) that 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 include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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; the provisions of the Uniform Guidance, and *Standards and Procedures for Audits of California K-12 Local Educational Agencies*, published by the Education Audit Appeals Panel, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions.

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of West Contra Costa Unified School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are 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 opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the West Contra Costa Unified School District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 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, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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 the 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. 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 the West Contra Costa Unified School District'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 applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *Uniform Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of West Contra Costa Unified School District's major programs. The purpose of those procedures will be to express an opinion on West Contra Costa Unified School District'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, and related notes of West Contra Costa Unified School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit 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, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, 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 U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations (including federal statutes) 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) 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.

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 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse 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. The summary schedule of prior audit findings should be available for our review.

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) 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. 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 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.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

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

Audit Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' 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. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

The audit documentation for this engagement is the property of Christy White Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Comptroller General of the United States 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 Christy White Associates 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.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than December 15. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

| | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> |
|---------------------------|------------------|------------------|------------------|
| District Audit Fees* | \$ 56,678 | \$ 57,812 | \$ 58,969 |
| Measures D & E Audit Fees | 8,537 | 8,963 | 9,411 |
| Total Annual Audit Fees | <u>\$ 65,215</u> | <u>\$ 66,775</u> | <u>\$ 68,380</u> |

**fees include out of pocket expenses, 25 copies of each audit report, an electronic file, and one free training each year of the contract.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the Audit Guide issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the West Contra Costa Unified School District during the period under this agreement, shall be in addition to the above maximum fee

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork, and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide.

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 reports. 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.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. 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.

The first period to be audited shall be for the fiscal year ending June 30, 2018, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2020 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White Associates has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

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

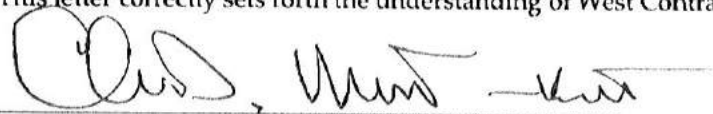
Very truly yours,



Michael Ash, CPA
Partner
Christy White Associates

RESPONSE:

This letter correctly sets forth the understanding of West Contra Costa Unified School District.



Signature

Assoc. Supt. Bus. Svcs

Title

2/5/18

Date