



# Nevada State Public Charter School Authority

## Fiscal Year Legal Compliance Questionnaire

Charter School Name \_\_\_\_\_

Charter School Code \_\_\_\_\_

Fiscal Year Ended \_\_\_\_\_

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### INSTRUCTIONS

In order to determine whether a charter school is complying with applicable legal requirements, the auditors must complete the following Legal Compliance Questionnaire in accordance with both the agreed upon procedures (instructions contained herein) and the attestation standards established by the American Institute of Certified Public Accountants. (Note: This questionnaire is not comprehensive of all legal requirements for charter schools. As such, this document should not be the sole reference to determine all laws and regulations that are applicable to charter schools).

The following prescribed minimum agreed upon procedures, as well as those identified throughout the questionnaire, must be used for completing the Legal Compliance Questionnaire in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The State Public Charter School Authority may reject questionnaires not meeting these standards.

- ◆ Sufficient, appropriate evidence must be obtained annually for each question to satisfactorily determine whether the charter complies with the legal requirements, and the evidence must be included in the documentation.
- ◆ Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support “Yes” answers to the questionnaire.
- ◆ Population size and the number of campuses under the charter holder should be considered in determining the number of items to test, and the items selected should be representative of the population.
- ◆ The number of items tested must be sufficient to determine whether a deficiency was the result of an isolated incident or a recurring problem. Therefore, testing one transaction, record, or item is not sufficient.
- ◆ The sample size should be expanded if the audit firm cannot clearly determine whether the charter complies with the legal requirements of the question.
- ◆ If sufficient evidence has been obtained and documented during the current audit, that evidence may be referenced to answer questions.
- ◆ All “No” and “N/A” answers must be adequately explained in the comments column or in an attachment. Findings must be described in sufficient detail to enable the State

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Public Charter School Authority to describe the finding in a letter. The description should include the number of items tested and the number of exceptions noted.

- ◆ A “Yes” answer indicates that the audit firm has determined that the charter complies with the legal requirements of the question and a “No” answer indicates the charter does not comply.

The resulting documentation supporting the audit firm’s answers to the Legal Compliance Questionnaire must be made available on request for review by the State Public Charter School Authority. To facilitate this review, the audit firm may wish to include in the documentation a copy of the questionnaire containing references to procedures performed for each question.

**Legal Compliance Questionnaire<sup>1</sup>**

| Questions/Subject Area  | Yes/No        | Comments        |
|---|---------------|-----------------|
| <b>Personnel</b>  |               |                 |
| 1. Did the school have valid fingerprint clearance for 100% of vendor employees who have regular contact with children or with student data and 100% of employees and volunteers of the charter school? <b>NRS 388A.515.</b>  |               |                 |
| 2. For each individual referenced in #1 that did not have a valid fingerprint clearance, please provide the following information (provide supplemental pages, if necessary):<br><br>a. Was an application for fingerprint clearance on file with the Department of Public Safety (DPS)'s Central Repository for Nevada Records of Criminal History as of the testing date? |               |                 |
| b. Did DPS's Central Repository for Nevada Records of Criminal History receive the application prior to the hire date?  |               |                 |
| 3. Did the charter school maintain up-to-date fingerprints of all Governing Body members as of the testing date? <b>NRS 388A.323.</b>   |               |                 |
| 4. Were all other personnel fingerprint checked as of the testing date?   |               |                 |
|   | <b>Yes/No</b> | <b>Comments</b> |
| <b>Required Filings</b>   |               |                 |
| 1. Is the school in good standing with the following regulatory bodies:<br><br>a. Internal Revenue Service <b>U.S.C. Title 26</b>   |               |                 |
| i. For payroll taxes and applicable tax forms required to be filed during the audited fiscal year?  |               |                 |
| ii. The school did not have any payroll taxes payable from a prior year(s) as of audited fiscal year end (June 30 <sup>th</sup> ) is a true statement.  |               |                 |
| iii. If the response to 1.a.i, 1.a.ii, or both is "no", does the school have a payment plan in place with the Internal Revenue Service?   |               |                 |
| iv. If the answer to Question 1.a.iii is "yes", has the school made all of the required payments under the payment  |               |                 |

<sup>1</sup> Please note that "Governing Body" is the legal term for the group of persons required by that holds the written charter or charter contract and is responsible for policy decisions of the charter school. The term is synonymous with the "board" of the school.

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| plan as of audited fiscal year end (June 30 <sup>th</sup> )?   |               |                 |
| v. The charter school and any component unit maintains its 501(c)(3) status. (for charter schools or component units of charter schools incorporated under NRS 82.002 et seq. pursuant to NRS 388A.095(2) that hold 501c3 status). |               |                 |
| b. Nevada Department of Taxation   |               |                 |
| i. The school has a certificate of exemption on file from the Nevada Department of Taxation?   |               |                 |
| ii. The school did not pay any taxes to vendors, including landlords, during the current fiscal year.  |               |                 |
| c. Nevada Department of Employment, Training, and Rehabilitation <b>NRS 612.010 et seq. and NAC 612.010 et seq.</b>  |               |                 |
| i. State unemployment contributions requirements for the audited fiscal year?  |               |                 |
| ii. The school did not have any state unemployment contributions payable from a prior year(s) as of audited fiscal year end (June 30 <sup>th</sup> ) is a true statement.  |               |                 |
| iii. If the response to 1.c.i, 1.c.ii, or both is “no”, does the school have a payment plan in place with the DETR?  |               |                 |
| iv. If the answer to Question 1.c.iii is “yes”, has the school made all of the required payments under the payment plan as of audited fiscal year end (June 30 <sup>th</sup> )?  |               |                 |
| d. Secretary of State (e.g., annual filings)? <b>For charter schools or component units incorporated under NRS 82.002 et seq. pursuant to NRS 388A.095(2).</b>   |               |                 |
|  | <b>Yes/No</b> | <b>Comments</b> |
| <b>Special Education</b>   |               |                 |
| 1. Does 100% of the staff the school uses to provide special education services (internal or contracted) hold Nevada licensure in special education?   |               |                 |
| 2. Does the school conduct 30 day screenings on all new students? AAC R7-2-401   |               |                 |
| 3. Are evaluations and current, signed IEPs on file for special education students? 34 CFR 300.341-350 and 300.531-536   |               |                 |
| 4. Does the charter school have a current special education policy that has been approved by the governing body?   |               |                 |
| 5. Did the school ensure that all students with disabilities and all students receiving instruction in a class funded with Gifted and Talented Funds were served at the required student-teacher ratios (NAC 388.150).             |               |                 |
| 6. Did the charter school ensure the collection and reporting of Accurate Data related to the special education program and students with disabilities upon Request of the NDE/SPCSA by all specified deadlines?                   |               |                 |

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|  | Yes/No | Comments |
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| <b>Services to English Language Learners</b>   |        |          |
| 1. The school has taken proper steps for identification of students in need of ELL services as evidenced by the presence of completed Home Language Surveys in 100% of pupil records reviewed; evidence of Screening Tests for 100% pupils identified as having a primary home language other than English and 100% of students who have received ELL services at the charter school; and evidence of Parent Notification for 100% of identified pupils. |        |          |
| 2. Did the school develop, approve, and submit the annual ELL Plan by the required deadline?   |        |          |
| 3. Did the school complete and submit the Consolidated State Performance Review (CSPR) annual survey by the required deadline?   |        |          |
| 4. Does 100% of the staff the school uses (internal or contracted) to provide services to English Language Learners hold Nevada licenses with TESOL endorsements?  |        |          |
| 5. Did the school perform ongoing monitoring of 100% of exited students (for 2 years after program exit)?  |        |          |
| 6. Did the charter school ensure the collection and reporting of Accurate Data related to the ELL program and ELL students upon Request of the NDE/SPCSA by all specified deadlines?   |        |          |
|  | Yes/No | Comments |
| <b>Governance</b>  |        |          |
| 1. The governing body ensured that all draft minutes were uploaded into Epicenter within 30 business days of the most recent board meeting and that the final minutes were uploaded within 10 days of their approval by the governing body. The draft and final minutes were also provided to the Department of Education by these deadlines (NAC 386.345).  |        |          |
| 2. School policies adopted by the governing body are housed in Epicenter. All policies and other organizational documents requiring sponsor approval as amendments to the required charter application elements mandated in NRS 388A.246 or R089-16A have been approved by the sponsor.  |        |          |
| 3. Governing body bylaws and governance structure are present in Epicenter and there is evidence they were approved by the sponsor through a documented amendment to the written charter or charter contract (NRS 388A.246(20) and R089-16A).  |        |          |
| 4. The governing body ensured that it held at least quarterly meetings (NRS 388A.320(5)).  |        |          |
| 5. The governing body ensured that it approved any salary for meeting attendance and that that salary did not exceed the statutory cap (NRS 388A.320(5)) as evidenced by Board minutes   |        |          |

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| <p>uploaded into Epicenter by the deadline.</p>  |  |  |
| <p>6. Each member submitted a signed and notarized affidavit for board service (NRS 388A.320(3)), an application for board service on the form approved by the sponsor (<a href="https://bit.ly/2KLeafx">https://bit.ly/2KLeafx</a>), and all other material required pursuant to NAC 386.345(6) and all materials were uploaded into Epicenter within 5 days of the person’s appointment. The governing body has ensured that any change to its membership is uploaded to Epicenter within 5 days of the change (NAC 386.345 and NRS 388A.320).</p> |  |  |
| <p>7. The governing body has ensured that all required Board Center submissions and information updates occur in Epicenter, including updated board roster sheet and updated board contact information fields are completed within five days of any change in board membership or officers.</p>  |  |  |
| <p>8. The governing body has ensured that the school has complied with the board composition requirements/required membership provisions of NRS 388A.320(1) and (2) at all times, with the exception that it has conducted public meetings without the required membership for the sole purpose of appointing a new member to meet the requirements.</p>   |  |  |
| <p>9. The governing body has adopted inventory controls and has designated the person responsible for the maintenance of property, equipment and inventory records (NAC 387.770(3)).</p>   |  |  |
| <p>10. The governing body has ensured that all data required to be submitted pursuant to the annual report of accountability was submitted accurately by the deadline prescribed by the sponsor (NRS 388A.348).</p>  |  |  |
| <p>11. The governing body has ensured that the school has annually adopted a plan to improve the achievement of pupils and submitted it to the sponsor, the Department of Education, and the Legislative Counsel Bureau by the deadline prescribed by the Department of Education (NRS 385A.650). The annual plan was uploaded into Epicenter by the deadline.</p>   |  |  |
| <p>12. The governing body ensures at all times that no person who is related within the third degree of consanguinity or affinity to an employee of the governing body or charter school and no person who is related within the third degree of consanguinity or affinity to another member of the governing body serves on the governing body unless the school is a rural school that has received a waiver from the SPCSA pursuant to NAC 386.345(3).</p>  |  |  |
| <p>13. The school complies with NAC 386.345(2) and NRS 332.800 regarding purchasing and prohibition of board member interest in contracts and ensures that no person who operates, is employed by or receives compensation from a corporation, business,</p>   |  |  |



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| organization or other entity that enters into a contract with the governing body or charter school; or is related within the third degree of consanguinity or affinity to a such a person may be a member of the governing body unless he or she meets the limited exception allowed under NRS 332.800.              |               |                 |
| 14. The governing body ensures that all committees are operating in accordance with applicable law and with the bylaws approved by the sponsor via an amendment.   |               |                 |
| 15. The governing body ensures that the school complies with the terms and conditions of its charter.  |               |                 |
| 16. No amendments to the written charter or the charter contract needed to be approved by the sponsor retroactively.   |               |                 |
|  | <b>Yes/No</b> | <b>Comments</b> |
| <b>EMO Oversight</b>   |               |                 |
| 17. The governing body has conducted an annual evaluation of any EMO with which the school has contracted, per the written performance agreement between the board and the EMO if applicable (NAC 386.405(5)).   |               |                 |
| 18. The governing body has ensured the provision by the EMO, if applicable, of a complete and accurate EMO expenditure and financial report (NAC 386.405(6)).  |               |                 |
| 19. The governing body has ensured that it has conducted an annual evaluation of the performance of each entity with whom the board has entered into a contract, including the school administrator (NAC 386.410(5)).  |               |                 |
| 20. If applicable, the governing body has ensured that it has given formal approval of the appointment of key personnel who are directly employed and provided to the school by any EMO (NAC 386.405(4)).  |               |                 |
| 21. The governing body has ensured that it has approved all payments to the EMO and that 100% of EMO invoices were supported by sufficient backup documentation to justify payment.  |               |                 |
| 22. The governing body has ensured that any money controlled by a contractor or EMO that was received by the charter school from this State or from the board of trustees of a school district has never been transferred to or deposited in a bank, credit union or other financial institution outside this State. |               |                 |
| 23. All changes to the management contract were approved by the SPCSA via an amendment to the written charter or charter contract.   |               |                 |
| 24. No contract with an EMO has a duration longer than the term of the current written charter or charter contract.  |               |                 |
| 25. The duration of an initial management contract for a school does not exceed two years.   |               |                 |
| 26. No contract with an EMO provides for automatic renewal of the  |               |                 |

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| management contract or allows for the management contract to remain in effect if the governing body of the charter school is reconstituted, the written charter is revoked or the charter contract is terminated.   |               |                 |
| 27. The governing body has ensured that any non-profit corporation formed to benefit the charter school which provides any service to the charter school is treated as an EMO.  |               |                 |
|   | <b>Yes/No</b> | <b>Comments</b> |
| <b>Financial Management</b>   |               |                 |
| 1. The governing body ensured that the school uploaded copies of all executed contracts, including contract amendments, to Epicenter within 30 days of execution by both parties (NAC 386.400).   |               |                 |
| 2. The school complies with NRS 388A.411 regarding all money received must be deposited in a financial institution in this state that is insured in accordance with NAC 387.765.  |               |                 |
| 3. The school complies with NRS 388A.366, NAC 387.720 and NAC 387.725 regarding the adoption of a budget.   |               |                 |
| 4. The school complies with NAC 387.735 regarding the amendment or augmentation of a budget.  |               |                 |
| 5. The governing body of the school complies with NRS 387.303 regarding the annual report of budget.  |               |                 |
| 6. The governing body of the school complies with NRS 388A.420 regarding orders for payment of money.   |               |                 |
| 7. The governing body ensures that all requests for state or federal grant funds reimbursement are submitted to the grantor (either the Department or the sponsor) according to the billing schedule adopted by the grantor (typically monthly or quarterly). |               |                 |
| 8. The governing body ensures that the school is complying with its approved spending plan and/or grant budget on a timeline and in a manner that is consistent with the subaward.  |               |                 |
| 9. The school has submitted required expenditure reporting to In\$ite (Schoolnomics Consulting Services) required by the Legislative Counsel Bureau as authorized by NRS 218E.625 and NRS 388A.348.   |               |                 |

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| <p>10. There was an unqualified audit opinion in both this year and the prior year’s annual independent audit as required by NAC 387.625 and NAC 387.775.</p>   |  |  |
| <p>11. Neither this year’s nor the prior year’s annual independent audit, as required by NAC 387.625 and NAC 387.775, had significant findings and conditions, material weaknesses, or significant internal control weaknesses.</p>               |  |  |
| <p>12. Neither this year’s nor the prior year’s annual independent audit, as required by NAC 387.625 and NAC 387.775 include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p>                     |  |  |
| <p>13. The school’s governing body has adopted written financial policies.</p>  |  |  |
| <p>14. Both this year’s audit papers and the prior year’s audit papers provide evidence that Internal control consideration was a basis for design of the annual independent audit in conformity with NAC 387.625 and NAC 387.775.</p>            |  |  |
| <p>15. Both this year’s audit papers and the prior year’s audit papers provide evidence of Financial Transaction Testing in conformity with NAC 387.625 and NAC 387.775.</p>  |  |  |
| <p>16. The governing body ensured that prior year’s annual audit contained an analysis of and findings on compliance with the performance indicators for finances set forth in the performance framework of the charter school (NAC 387.775).</p> |  |  |
| <p>17. The governing body ensured that the prior year’s annual audit contained an analysis of and findings on compliance with applicable statutes and regulations (NAC 387.775).</p>  |  |  |
| <p>18. The auditor concluded that the charter school complied with generally accepted principles of financial management at all times (NRS 388A.330).</p>   |  |  |
| <p>19. The governing body has ensured that it received the final version of the prior year audit not less than four months of the close of the fiscal year (NAC 387.775).</p>   |  |  |

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| 20. The governing body has ensured that the opinion and findings of the auditor contained in the report of the prior year audit were presented at a meeting of the governing body held not more than 30 days after the report was submitted to it (NAC 387.775).   |               |                 |
| 21. The governing body has ensured that audit and the management letter were submitted to the sponsor, the Department of Education, and the Legislative Counsel Bureau immediately after the presentation of the audit report to the governing body (NAC 387.775).   |               |                 |
| 22. The governing body has ensured that it acted upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action was required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes (NAC 387.775). |               |                 |
| 23. No negative finding of a previous audit that was identified in the prior six years recurred during the fiscal year.  |               |                 |
| 24. There is no need to restate any financial statements from prior years.   |               |                 |
| 25. The school complies with NAC 386.342 and NAC 387.770 regarding inventory documentation.  |               |                 |
| <b>Pupils and Employees</b>  |               |                 |
|  | <b>Yes/No</b> | <b>Comments</b> |
| 1. Was school in session for at least 180 days or did the Governing Body adopt and receive approval from the Department of Education for a calendar with an equivalent number of minutes of instruction per school year based on a different number of days of instruction?  |               |                 |
| 2. Was any change to the school calendar or schedule submitted to the sponsor as an amendment request (R089-16A)?  |               |                 |
| 3. No negative finding of a previous audit that was identified during the previous six years of Pupil Enrollment and Attendance Audits recurred during the fiscal year.  |               |                 |
| 4. The governing body has ensured that any increase in enrollment in any grade level in a school year that is greater than the lesser of the percentage enrollment collar permitted in the charter contract or the 20 percent increase permitted under NRS   |               |                 |

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| <p>388A.279 occurred following the submission of an amendment request and the approval of the sponsor.</p>  |  |  |
| <p>5. The governing body has ensured that any decrease in enrollment in any grade level in a school year that is greater than the greater of the percentage enrollment collar permitted in the charter contract or the 20 percent decrease permitted under NRS 388A.279 occurred following the submission of an amendment request and the approval of the sponsor.</p>  |  |  |
| <p>6. The school collects, protects and uses student information appropriately.</p>   |  |  |
| <p>7. The school complies with NRS 386.555 regarding the prohibition of support by or affiliation with religion or religious organizations.</p>   |  |  |
| <p>8. The school, if approved by the sponsor to serve an exclusively at-risk population, complies with NRS 388A.274, NRS 388A.453(9), and NAC 386.150(9) regarding serving at-risk pupils.</p>  |  |  |
| <p>9. The school complies with NRS 388A.495 and NRS 392.4655-.4675 regarding school discipline and the governing body has ensured that all modifications to the school’s discipline policy made after December 21, 2016 must be submitted to the sponsor as an amendment request and approved prior to implementation (R089-16A).</p>   |  |  |
| <p>10. The school’s recruitment, lottery method, maintenance of an enrollment waiting list, and enrollment practices are consistent with applicable regulation (R131-16AP) and the governing body has ensured that all modifications to the school’s enrollment policy after December 21, 2016 were submitted to the sponsor as an amendment request and approved prior to implementation (R089-16A).</p>   |  |  |
| <p>a. The governing body ensures that, following December 19, 2017, the charter school provides that a pupil who attends one campus of a multi-campus school may matriculate to another campus of the multi-campus school. If there are insufficient spaces at a campus for matriculating pupils, the governing body ensures the campus holds an internal lottery for matriculating pupils from another campus of the multi-campus school before holding an external lottery for new pupils. The governing body ensures that new prospective pupils apply to each campus of a multi-campus school through a separate application and lottery process.</p> |  |  |
| <p>b. The governing body ensures that, following December 19, 2017, the school does not administer a test to a prospective pupil or base an enrollment decision on the results from any test of the ability or achievement of a</p>   |  |  |

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| prospective pupil.  |  |  |
| c. The governing body ensures that, following December 19, 2017, the school does not use financial incentives to recruit pupils.  |  |  |
| d. The governing body ensures that the school does not design, use or intend to use requirements for enrollment in the charter school, including, without limitation, the payment of fees, expectations for the performance of volunteer work or attendance at informational meetings and interviews, for the purpose of discrimination.  |  |  |
| e. The governing body ensures that following December 19, 2017, the school does not require a prospective pupil or his or her family to attend an interview or informational meeting as a condition of applying for, enrolling in or attending the charter school.  |  |  |
| f. Unless the school can demonstrate that the sponsor approved its formation or transition to an exclusively at-risk charter pursuant to subsection 9 of NRS 388A.453, the governing body ensures that, following December 19, 2017, the school neither requests nor requires that a parent of guardian provide records from a previous school or provide a copy of an individualized education plan, transcript, report card or any other item prohibited by the sponsor of the charter school before the pupil has accepted admission to the charter school.  |  |  |
| g. Unless the school can demonstrate that the sponsor approved its formation or transition to an exclusively at-risk charter pursuant to subsection 9 of NRS 388A.453, the governing body ensures that, following December 19, 2017, the school neither requests nor requires that a parent or guardian complete an affidavit to home school, an application to participate in a program for free or reduced-price meals or any other document prohibited by the sponsor of the charter school as a condition of applying for, enrolling in or attending the charter school.  |  |  |
| h. The governing body ensures that, following December 19, 2017, all parents and guardians of potential and enrolled pupils were informed of the rights of pupils with diverse learning needs, including, without limitation, pupils with disabilities, pupils who are enrolled in a program of special education, pupils who are English language learners, pupils who are academically behind their peers and gifted pupils to attend the charter school and receive accommodations and support services, which must include, without limitation, compliance by the charter school with the provisions of subsection 1 of NRS |  |  |

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| 388A.366.   |  |  |
| <p>i. The governing body ensures that, following December 19, 2017, all parents and guardians of potential and enrolled pupils were informed of the performance rating of the charter school pursuant to the statewide system of accountability for public schools, any findings issued by the sponsor relating to the performance audit of or performance framework for the charter school and any performance data required by the sponsor of the charter school, including, without limitation, its cohort graduation rate, if applicable.</p> |  |  |
| <p>j. The governing body ensures that the school maintains accurate records relating to enrollment, including, without limitation, records of applications for admission, its lottery process and its waiting list, if applicable.</p>  |  |  |
| <p>i. The governing body ensures that it maintains records sufficient to submit to the sponsor an annual report that contains the total enrollment of the charter school and the projected number of pupils selected for admission to the charter school, indicated by grade level and school district of residence for the subsequent academic year.</p>   |  |  |
| <p>ii. The governing body ensures that it maintains a record for each pupil who applied to the school or entered a lottery for admission to the charter school but were not selected for admission after December 19, 2017. The governing body ensures that the record includes each pupil’s full name, street address, telephone number, date of birth, school district of residence, grade level, and unique student identification number.</p>   |  |  |
| <p>11. The governing body and the administrative head are aware that any marketing, enrollment, recruiting, and advertising materials created or modified after December 19, 2017, including those on the school’s website, must be submitted to the sponsor for review and approval prior to dissemination (R131-16AP) and the governing body has adopted a plan to achieve compliance.</p>  |  |  |
| <p>12. The governing body and the administrative head are aware that any enrollment recruiting and advertising materials created or modified after December 19, 2017, including the website, must be translated into any language required by the sponsor based on an analysis of the demographics of other public schools located near the charter school and the governing body has adopted a plan to achieve compliance.</p>   |  |  |

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| <p>13. The governing body and the administrative head are aware that all documents and enrollment materials provided in an electronic format, including the school’s website, must comply with all state and federal accessibility laws and regulations which apply to charter schools or local educational agencies, including, without limitation, 29 U.S.C. § 794d and the governing body has adopted a plan to achieve compliance.</p> |  |  |
| <p>14. The governing body and the administrative head are aware of any weighted lottery conditions imposed on the school by the sponsor and have submitted and received an amendment to implement the weighted lottery or have adopted a plan to achieve compliance prior to the commencement of any marketing and enrollment efforts during the 2018-19 school year.</p>  |  |  |
| <p>15. The school complies with NAC 386.350(4) regarding attendance policies and notice.</p>   |  |  |
| <p>16. The school complies with NRS 388A.533 regarding employee rights, including ensuring that the school pays the appropriate amounts into PERS.</p>   |  |  |
| <p>a. The school made all PERS contributions by each deadline for the audited fiscal year?</p>   |  |  |
| <p>b. The school did not have any PERS contributions payable from a prior year(s) as of audited fiscal year end (June 30<sup>th</sup>) is a true statement.</p>  |  |  |
| <p>c. If the response to 16.a., 16b., or both is “no”, does the school have a payment plan in place with PERS?</p>   |  |  |
| <p>d. If the answer to Question 16.c. is “yes”, has the school made all of the required payments by the deadlines specified under the payment plan as of audited fiscal year end (June 30<sup>th</sup>)?</p>   |  |  |
| <p>17. Have current fire, building, health and asbestos inspection documents and approvals, including the certificate of occupancy, been submitted into Epicenter in compliance with NAC 386.170?</p>  |  |  |
| <p>18. The school complies with NAC 386.215 regarding insurance coverage by submitting into Epicenter the current Affidavit for Provision of Insurance Coverage.</p>   |  |  |
| <p>19. The school complies with its charter school application, any approved amendment, and NRS 392.300-392.410 regarding pupil transportation.</p>  |  |  |
| <p>20. The school complies with NRS 389.065 (sex education); NRS 391.207-391.208 (nursing services); NRS 392.420, 392.425, 392.430, 392.435, 392.437, 392.439, 392.443, 392.446, and 392.448 (school health and safety); and NAC 389.2423, 389.2938, 389.381, and 389.455.</p>   |  |  |
| <p>21. The school complies with NRS 392.616 regarding establishment of a crisis and emergency response development committee.</p>  |  |  |
| <p>22. The school complies with NRS 392.624 regarding annual review and update of the NRS 392.620 plan for responding to a crisis or</p>   |  |  |



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| emergency and the plan was uploaded to Epicenter and forwarded to the Department of Public Safety by the deadline.   |  |  |
| 23. The school complies with the Family Educational Rights and Privacy Act (FERPA), the Protection of Pupil Rights Amendment, and the Military Recruiter Provisions of the NCLB Act of 2001.   |  |  |
| 24. The school complies with applicable state or federal freedom of information requirements as evidenced by a public records log maintained consistent with the recommendations of the <i>Nevada Public Records Act: A Manual for State Agencies</i> or transactional testing.  |  |  |
| 25. The school complies with applicable student record transfer requirements.  |  |  |
| 26. The school complies with applicable requirements for the proper and secure maintenance of testing materials.   |  |  |
| 27. The school has ensured that 95 percent of pupils schoolwide and within each of the following subgroups: African-American, American Indian, Asian, Hispanic, Caucasian, Pacific Islander, Multi-Racial, Free/Reduced Price Lunch Eligible, English Language Learners, Students with IEPs, Males, and Females participated in the Smarter Balanced Assessment during the fiscal year.  |  |  |
| 28. The school complies with NRS 392.040 regarding age of enrollment in grades K, 1 and 2.   |  |  |
| 29. The school (applicable only to high schools) complies with NRS 388A.366(1)(m) and NAC 386.350(10) regarding notification of accreditation status.  |  |  |
| 30. The governing body ensures that the charter school mailed a written notification to the parent or legal guardian of each pupil enrolled in the charter school and post a notice prominently on the Internet website of the charter school within 5 business days after: the Department of Education reports that the graduation rate of the charter school for that school year was less than 67 percent; the Department reported that the charter school was rated in the lowest 5 percent of public schools in the State pursuant to the statewide system of accountability for public schools; the Department reported that the charter school received an annual rating established as one of the two lowest ratings possible indicating underperformance of a public school, as determined by the Department pursuant to the statewide system of accountability for public schools; the governing body of the charter school submitted to the sponsor of the charter school a written request for an amendment of the written charter or charter contract of the charter school which would result in the relocation of the charter school to a location more than 1 mile from its current location, closure of a campus of the charter |  |  |

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| school or the elimination of one or more grade levels; or reduction of enrollment as a result of an academic, financial or organizational issue; the sponsor of the charter school issues a notice of intent to revoke the written charter or terminate the charter contract of the charter school; or the sponsor of the charter school revoked the written charter or terminated the charter contract of the charter school. |               |                 |
| a. The written notice included a list of other public schools to which a pupil may transfer if the charter school closed or adopted changes which a parent or legal guardian finds unacceptable.   |               |                 |
| b. Within 10 days after a charter school provided all notices required, the charter school certified compliance to the sponsor of the charter school.  |               |                 |
| c. Within 30 days after the charter school provided the notice and on a date determined by the sponsor of the charter school, the charter school held a public hearing to discuss a plan to correct any issue which caused the issuance of such a notice of intent to revoke or terminate and to solicit suggestions to improve the performance of the charter school.   |               |                 |
|  | <b>Yes/No</b> | <b>Comments</b> |
| <b>Open Meeting Law NRS 241.010 et seq.</b>  |               |                 |
| 1. The Attorney General did not issue findings of fact and conclusions of law that the governing body or any other public body created by the charter school has taken action in violation of any provision of NRS 241.010 et seq. during the fiscal year.   |               |                 |
| 2. Did the school post all public meeting notices on <a href="http://notice.nv.gov">http://notice.nv.gov</a> by no later than 9 am three business days before the meeting (NRS 241.020(3)(b))?   |               |                 |
| 3. Did the school post all public meeting notices on its website no later than 9 am three business days before the meeting (NRS 241.020(5))?   |               |                 |
| 4. Did the school maintain a record of notices that includes a copy of each notice that was posted and information regarding the date, time and place of posting (NRS 241.020(4))?   |               |                 |
| 5. Were notices and agenda of public meetings posted at the principal office of the charter school and no less than three separate, prominent places no later than 9 am three business days before the meeting (NRS 241.020(3)(a))?  |               |                 |
| 6. Were written minutes prepared and a recording made of Governing Body meetings?  |               |                 |

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|  | Yes/No | Comments |
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| <b>Insurance Requirements NAC 386.215</b>  |        |          |
| 1. Does the school have the required insurance?  |        |          |
| 2. Did the school ensure that it did not have any interruption in insurance coverage during the fiscal year?   |        |          |
| 3. Did the school provide evidence of updated insurance coverage to the sponsor immediately following receipt?   |        |          |
|  | Yes/No | Comments |
| <b>Tuition NRS 388A.366(1)(c)</b>  |        |          |
| 1. Did the school refrain from charging fees that may be considered tuition?   |        |          |
| 2. Has the governing body adopted and broadly disseminated a fee policy that has been approved by the sponsor of the charter school and contains a provision for the waiver of all fees for any pupil who qualifies to participate in a program for free or reduced-price meals, regardless of whether the charter school participates in the program for free or reduced-price meals under the National School Lunch Act or School Breakfast Program, as defined in NRS 387.0693 and 387.073, respectively (R131-16AP)? |        |          |
| 3. Has the governing body ensured that the fee policy forbids requiring a parent or guardian to pay a fee as a condition of applying for, enrolling in, registering for, or attending the charter school (R131-16AP)?  |        |          |
| 4. Has the governing body adopted and broadly disseminated a fee policy that makes it clear that the school may not require volunteer hours or a donation in lieu of volunteering and that the school cannot make volunteering a condition of applying for, enrolling in, registering for, or attending the charter school (R131-16AP)?  |        |          |
|  | Yes/No | Comments |
| <b>Records Management</b>  |        |          |
| 1. Did the school retain records in accordance with pages 348 through 367 of the <i>Local Government Complete Records Retention Schedule</i> published by the Nevada State Library and Archives (based on the testing conducted during the course of the audit)? ( <a href="http://nsla.libguides.com/local-governments/retention-schedules">http://nsla.libguides.com/local-governments/retention-schedules</a> )   |        |          |
| 2. Was adequate documentation retained to support amounts in the financial statements?   |        |          |
| 3. The governing body ensures that the school complies with requirements regarding maintenance of personnel records.   |        |          |

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This Questionnaire was completed in accordance with the minimum standards as set forth in the instructions on pages 2 and 3.

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Audit Firm

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Date

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Preparer's Signature (Audit Firm Representative)

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Title