CHRISTY WHITE
Certified Public Accountants serving K-12 School Districts and Charter Schools throughout California

September 21, 2020

Jefferson School District
1219 Whispering Wind Drive
Tracy, CA 95377

We are pleased to confirm our understanding of the services we are to provide Jefferson School District. We will conduct a performance audit of Project #57/68544-00-001 for Jefferson School District within one year of the project completion or termination.

Audit Objectives
The objective of our audit is the expression of opinions as to whether the District complied with the compliance requirements related to the projects outlined in the preceding paragraph. The objectives of our audit are to ensure compliance with Education Code Section 41024 for an LEA agency that receives any funds (commencing April 1, 2017) pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1 of the Education Code).

Our audit will be conducted in accordance with the standards for performance audits set forth in *Government Auditing Standards* issued by the Comptroller General of the United States and will include tests of the accounting records of Jefferson School District and other procedures we consider necessary to enable us to express such opinions. If our opinions are other than unqualified, 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 to issue a report as a result of this engagement.

Audit Administration, Fees, and Other
The audit documentation for this engagement is the property of Christy White, Inc 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 State Controller's Office or its designee 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, Inc personnel.
Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of 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.

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We expect to begin our audit as soon as possible and to issue our reports within one year of the project completion or termination. The maximum annual fee for auditing services under the terms of this agreement is outlined below:

Project Number	Audit Fee
57/68544-00-001	$6,500

**if a School Facilities Program Use of Savings Performance Audit is needed an additional $2,000 will be added to the fee.*

The maximum annual fee for auditing services shall not exceed the above amount, with the exception that any auditing services provided for significant changes in District audit requirements as stated in *Government Auditing Standards* or changes in applicable laws and regulations.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. 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.

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.

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

We appreciate the opportunity to be of service to Jefferson 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,

Christy White

Christy White, CPA
President
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of Jefferson School District.

Dena Whittington

Signature

CBO

Title

Sep 29, 2020

Date