



# Contra Costa County Office of Education

77 Santa Barbara Road, Pleasant Hill, CA 94523 • (925) 942-3388  
Karen Sakata, Superintendent of Schools

May 16, 2018

## VIA U.S. MAIL AND EMAIL

Kristy Downs  
Governing Board, Chair  
Clayton Valley Charter High School  
1101 Alberta Way  
Concord, CA 94521

Re: Clayton Valley Charter High School – Financial Document Retention and Preservation Notice, and Notice of Financial Audit

Dear Ms. Downs:

The County Superintendent of Schools, pursuant to Education Code Sections 47604.3 and 47604.4, will conduct a financial audit of Clayton Valley Charter High School ("CVCHS").

CVCHS is instructed to retain and preserve all documents relating to CVCHS finances, including current financial status, and current and past practices relating to CVCHS' finances, expenditures and loans. CVCHS must preserve all such documents, whether hard copy or electronically stored information. Electronically stored information includes email and other electronically stored files. If automatic deletion practices are employed for email or files of a certain age, CVCHS must ensure existing files are not deleted.

Documents subject to CVCHS's obligation to preserve and retain, include *but are not limited to* drafts and final versions of the following:

- Email
- Correspondence
- Internal Memoranda
- Internal Reports
- CVCHS Board Agendas
- CVCHS Board Meeting Minutes
- CVCHS Financial Oversight Committee Agendas
- CVCHS Financial Oversight Committee Meeting Minutes
- CVCHS Financial Oversight Committee Documents such as: Reports, Summaries, Recommendations, Analysis, Notes
- Accounting records
- Bookkeeping records
- Budget Proposals
- Year End Reports
- Internal Audit Reports
- Balance Sheets
- Income Statements
- Statements of Cash Flows
- Cancelled Checks
- Purchase Orders
- Data or other documentation underlying and/or supporting any of the documents listed here
- Data or other documentation underlying and/or supporting any other documents relating to CVCHS financial issues
- Promissory Notes
- Loan agreements
- Negotiations regarding loan agreements

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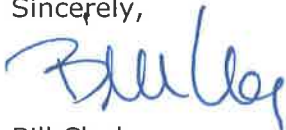
- Preliminary and/or Interim Budgets
- Investment planning
- Updated and/or Final Budgets
- In-Year Reports
- Investment Planning and Investments
- Investment Returns, Yields, or Losses
- Notes regarding any of the documents or document categories listed here
- Payroll Records

Additionally, please confirm the name of the company or firm providing accounting and financial services to CVCHS, and identify your primary point of contact including name, title, phone number, and email address. Please provide this information on or by **Wednesday, May 23, 2018**.

Finally, pursuant to Education Code Section 47604.3, the County Office of Education is requesting CVCHS to provide identify all bank accounts and other accounts where savings, funding, reserves, investments, or other money is located ("Account List") including any and all accounts, transfers, transactions, agreements and/or arrangements with any Charter Management Organization or related entities. The Account List should include the name of the company or financial institution or firm in possession, account number, or other identifying account information. For each account, please note all individuals with rights or ability to control or access the account during the last three (3) years. Please provide this information on or by **Wednesday, May 23, 2018**.

The County Office of Education will be in further contact regarding the timing of the audit. We appreciate your anticipated cooperation in this important matter.

Sincerely,



Bill Clark  
Associate Superintendent, Business and Administrative Services  
Contra Costa County Office of Education

cc: Karen Sakata, County Superintendent of Schools  
Dr. Fatima S. Alleyne, County Board of Education Board President