

5-23-2019

From:

Teresa Knapp Gordon, President
Little Rock Education Association
708 West Second Street, Suite 110
Little Rock, AR 72201

To:

Mike Poore, Superintendent
Little Rock School District
810 West Markham
Little Rock, AR 72201

RECEIVED
MAY 23 2019
SUPERINTENDENT'S OFFICE

Dear Superintendent Poore:

Attached please find the document verifying that more than 50% of the Little Rock School District employees who are within the recognition clause of the Professional Negotiated Agreement ("PNA") currently in force (i.e. all district employees other than administrative employees) are members of the Little Rock Education Association ("LREA").

Attached also is the invoice from the Certified Public Accountant upon whom we agreed. The Agreement states that we split the cost of the Verification. The LREA will pay the invoice and the LRSD can reimburse the LREA.

Sincerely,



Teresa Knapp Gordon, President

Ramsey Eddington PA
Certified Public Accountant
PO Box 218
Little Rock, AR 72203

Little Rock Education Association
708 West Second Street, Suite 110
Little Rock, Arkansas 72201

Little Rock School District
810 West Markham
Little Rock, Arkansas 72201

May 21, 2019

Invoice # 52119

For Professional Services Rendered:

Perform agreed-upon procedures related to Little Rock School
District employees membership with LREA as of April 11, 2019.

| | |
|-----------|---------------------------|
| Total Fee | <u>1,200.00</u> |
| Total Due | <u><u>\$ 1,200.00</u></u> |

Amount due is payable upon receipt of invoice. Thank you for keeping your account current.

RAMSEY EDDINGTON, P.A.
CERTIFIED PUBLIC ACCOUNTANT

808 WEST SECOND STREET
LITTLE ROCK, AR 72201

(501) 372-2322
FAX (501) 372-5485

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ms. Teresa Knapp Gordon, President
Little Rock Education Association
708 West Second Street, Suite 110
Little Rock, Arkansas 72201

Mr. Michael Poore, Superintendent
Little Rock School District
810 West Markham
Little Rock, Arkansas 72201

We have performed the procedures, as stated below, which were agreed to by the Little Rock Education Association (LREA), and the Little Rock School District (LRSD). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings are as follows:

1. We obtained, from LREA and LRSD, an Employee List File of the LRSD as of April 8, 2019 and reviewed the list for duplicate entries.
2. We obtained, from LREA and LRSD, a membership roster of the LREA as of April 11, 2019 and reviewed the list for duplicate entries.
3. We randomly selected 130 certified, and 50 classified individuals from the LREA membership roster to test for inclusion on LRSD Employee List File.

The procedures resulted in six members being removed from the LREA roster.

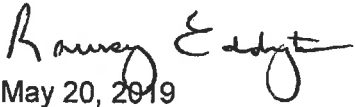
A summary of our review follows:

| Employee Class | Total Employees | Member Employees | Member Percentage |
|----------------|-----------------|------------------|-------------------|
| Certified | 1,963 | 1,266 | 64.49% |
| Classified | 1,344 | 491 | 36.53% |
| Total | 3,307 | 1,757 | 53.13% |

Ms. Teresa Knapp Gordon, President
Little Rock Education Association
Mr. Michael Poore, Superintendent
Little Rock School District
Page 2

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Little Rock Education Association, and the Little Rock School District and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

 CPA PA
May 20, 2019

8-10-2018

Mike Poore, Superintendent
Little Rock School District
810 W. Markham
Little Rock, AR 72201

Dear Superintendent Poore:

In response to your letter dated July 30, 2018, attached please find the document verifying that more than 50% of the Little Rock School District employees who are within the recognition clause of the Professional Negotiated Agreement ("PNA") currently in force (i.e., all district employees other than administrative employees) are members of the Little Rock Education Association ("LREA").

While we have no problem providing this additional information other than the additional cost, we find two aspects of your letter puzzling. First, given that the LREA submitted its verification before April 30, 2018, as required by the PNA, we are at a loss to understand why it is that you waited more than three months to raise a question as to the LREA's majority status. While we do not agree that our original verification was "insufficient" under the PNA (see below), the deficiency you allege should have been immediately apparent to you. Second, as to that alleged insufficiency, we note that until now the consistent practice of the Little Rock School District for decades, both before and after its takeover by the state, has been to accept LREA's verification that more than 50% of the district's certified teachers are members. We cannot help but wonder why you chose this moment both to question LREA's majority status and to deviate from the settled past practice of the parties with respect to the verification clause of the PNA. We would appreciate an explanation for this late-in-the-day departure from the parties' consistent course of dealings and of performance under many successive PNAs.

Sincerely,



Teresa Knapp Gordon, President
Little Rock Education Association
708 West Second Street, Suite 110
Little Rock, AR 72201

RAMSEY EDDINGTON, P.A.
CERTIFIED PUBLIC ACCOUNTANT

808 WEST SECOND STREET
LITTLE ROCK, AR 72201

(501) 372-2322
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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ms. Teresa Knapp Gordon, President
Little Rock Education Association
708 West Second Street, Suite 110
Little Rock, Arkansas 72201

We have performed the procedures, as stated below, which were agreed to by the Little Rock Education Association (LREA). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings as of April 30, 2018, are as follows:

1. We obtained, from LREA, an Employee List File of the Little Rock School District (LRSD) and reviewed the list for duplicate entries.
2. We obtained from LREA a membership roster and reviewed the list for duplicate entries.
3. We randomly sampled seventy-five individuals from the LREA membership roster to test for inclusion on LRSD Employee List File.

We found no exceptions as a result of these procedures.

A summary of our review follows:

| Employee Class | Total Employees | Member Employees | Member Percentage |
|----------------|-----------------|------------------|-------------------|
| Teachers | 1,892 | 1,142 | 60.36% |
| Classified | 1,052 | 490 | 46.58% |
| Total | 2,944 | 1,632 | 55.44% |

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Ms. Teresa Knapp Gordon, President
Little Rock Education Association
Page 2

This report is intended solely for the information and use of the Little Rock Education Association and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

 CPA PA
April 30, 2018



LITTLE ROCK EDUCATION ASSOCIATION

4-30-2018

From:

**Teresa Knapp Gordon, President
Little Rock Education Association
708 West Second Street, Suite 110
Little Rock, AR 72201**

To:

**Mike Poore, Superintendent
Little Rock School District
810 West Markham
Little Rock, AR 72201**

Dear Superintendent Poore:

Please find attached the verification of membership as required by the 2017-18 Professional Negotiated Agreement.

Sincerely,

A handwritten signature in black ink, appearing to read 'Teresa Knapp Gordon'.

Teresa Knapp Gordon, President

RAMSEY EDDINGTON, P.A.
CERTIFIED PUBLIC ACCOUNTANT

808 WEST SECOND STREET
LITTLE ROCK, AR 72201

(501) 372-2322
FAX (501) 372-6485

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ms. Teresa Knapp Gordon, President
Little Rock Education Association
708 West Second Street, Suite 110
Little Rock, Arkansas 72201

We have performed the procedures, as stated below, which were agreed to by the Little Rock Education Association (LREA). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings as of April 30, 2018, are as follows:

1. We obtained, from LREA, an Employee List File of the Little Rock School District (LRSD) and reviewed the list for duplicate entries.
2. We obtained from LREA a membership roster and reviewed the list for duplicate entries.
3. We randomly sampled fifty individuals from the LREA membership roster to test for inclusion on LRSD Employee List File.

We found no exceptions as a result of these procedures.

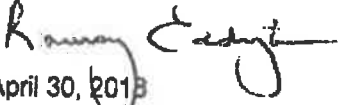
A summary of our review follows:

| Employee Class | Total Employees | Member Employees | Member Percentage |
|----------------|-----------------|------------------|-------------------|
| Teachers | 1,892 | 1,142 | 60.36% |

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Ms. Teresa Knapp Gordon, President
Little Rock Education Association
Page 2

This report is intended solely for the information and use of the Little Rock Education Association and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

 CPA PA
April 30, 2013

RAMSEY EDDINGTON, P.A.
CERTIFIED PUBLIC ACCOUNTANT

808 WEST SECOND STREET
LITTLE ROCK, AR 72201

RECEIVED

MAY 31 2017

(501) 372-2322
FAX (501) 372-5485

SUPERINTENDENT'S OFFICE

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ms. Cathy Koehler, President
Little Rock Education Association
119 South Izard, Suite 200
Little Rock, Arkansas 72201

We have performed the procedures, as stated below, which were agreed to by the Little Rock Education Association (LREA). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings as of March 31, 2017, are as follows:

1. We obtained, from LREA, an Employee List File of the Little Rock School District (LRSD) and reviewed the list for duplicate entries.
2. We obtained from LREA a membership roster and reviewed the list for duplicate entries.
3. We randomly sampled fifty individuals from the LREA membership roster to test for inclusion on LRSD Employee List File.

We found no exceptions as a result of these procedures.

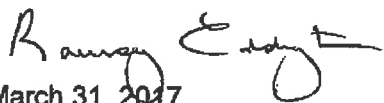
A summary of our review follows:

| Employee Class | Total Employees | Member Employees | Member Percentage |
|----------------|-----------------|------------------|-------------------|
| Teachers | 1,926 | 1,148 | 59.61% |

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Ms. Cathy Koehler, President
Little Rock Education Association
Page 2

This report is intended solely for the information and use of the Little Rock Education Association and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

 CPA PA
March 31, 2017

RAMSEY EDDINGTON, P.A.
CERTIFIED PUBLIC ACCOUNTANT

808 WEST SECOND STREET
LITTLE ROCK, AR 72201

PHONE 372-2422
FAX (501) 472-5485

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ms. Cathy Koehler, President
Little Rock Education Association
119 South Izard, Suite 200
Little Rock, Arkansas 72201

We have performed the procedures, as stated below, which were agreed to by the Little Rock Education Association (LREA). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings as of March 28, 2016, are as follows:

- 1 We obtained, from LREA, an Employee List File of the Little Rock School District (LRSD) and reviewed the list for duplicate entries.
- 2 We obtained from LREA a membership roster and reviewed the list for duplicate entries.
- 3 We randomly sampled twenty-five individuals to test for inclusion on both lists.

We found no exceptions as a result of these procedures.

A summary of our review follows:

| Employee Class | Total Employees | Member Employees | Member Percentage |
|----------------|-----------------|------------------|-------------------|
| Teachers | 2,026 | 1,321 | 65.2% |

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Ms Cathy Koehler, President
Little Rock Education Association
Page 2

This report is intended solely for the information and use of the Little Rock Education Association and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes

Renee C. Smith - CPA (PA)
March 30, 2016

RAMSEY EDDINGTON, P.A.
CERTIFIED PUBLIC ACCOUNTANT

808 WEST SECOND STREET
LITTLE ROCK, AR 72201

(501) 372-2322
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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ms. Cathy Koehler, President
Little Rock Education Association
119 South Izard, Suite 200
Little Rock, Arkansas 72201

We have performed the procedures, as stated below, which were agreed to by the Little Rock Education Association (LREA). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings as of March 31, 2015, are as follows:

1. We obtained, from LREA, an Employee List File of the Little Rock School District and reviewed the list for duplicate entries.

We found six instances of duplicated employees. These were not included in the final employee total, per Cathy Koehler.

2. We obtained from LREA a membership roster and reviewed the list for duplicate entries.

We found two instances of duplicated members. These were not included in the final member total, per Cathy Koehler.

3. We randomly sampled twenty individuals to test for inclusion on both lists.

We found no exception as a result of this comparison.

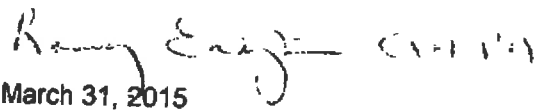
A summary of our review follows:

| Employee Class | Total Employees | Member Employees | Member Percentage |
|----------------|-----------------|------------------|-------------------|
| Teachers | 2,080 | 1,384 | 66.5% |

Ms. Cathy Koehler, President
Little Rock Education Association
Page 2

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Little Rock Education Association and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.


March 31, 2015