

**GALAPAGOS ROCKFORD
CHARTER SCHOOL**

COMPLIANCE REPORT

YEAR ENDED JUNE 30, 2021



Independent Accountants' Report on Compliance with Requirements of Applicable Laws and Regulations Prescribed by Administering Agency

Board of Directors
Galapagos Rockford Charter School

We have examined Galapagos Rockford Charter School's (the School) compliance with the compliance requirements listed in Attachment A provided by its administering agency, the Board of Education Rockford School District No. 205 Winnebago-Boone Counties, Illinois (Rockford Public Schools), that are applicable to the School for the year ended June 30, 2021. Management of the School is responsible for the School's compliance with the specified requirements. Our responsibility is to express an opinion on the School's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the School's compliance with specified requirements.

In our opinion, the School complied, in all material respects, with the specified requirements referred to in Attachment A during the year ended June 30, 2021.

This report is intended solely for the information and use of the Board of Directors and management of Galapagos Rockford Charter School and Rockford Public Schools and is not intended to be, and should not be, used by anyone other than the specified parties.

Ostrow Reisin Berk & Abrams, Ltd.

Chicago, IL
November 30, 2021

Attachment A

Rockford Public Schools provided the specified requirements in a Restatement and Extension of Charter School Agreement effective July 1, 2019.

- Open Meetings Act (5 ILCS 120/1.01 *et seq.*)
- Fingerprint-based Criminal Background Investigations and Checks of the Statewide Sex Offender Database and Statewide Child Murderer and Violent Offender Against Youth Database (105 ILCS 5/10-21.9 and 105 ILCS 5/34-18.5)
- Illinois School Student Records Act (105 ILCS 10/1 *et seq.*)
- Administering Medication (105 ILCS 5/10-22.21b)
- Hazardous Materials Training (105 ILCS 5/10-20.17a)
- School Safety Drill Act (105 ILCS 128/1 *et seq.*)
- Abused and Neglected Child Reporting Act (325 ILCS 5/1 *et seq.*)
- Eye Protection in School Act (105 ILCS 115/0.01 *et seq.*)
- Toxic Art Supplies in Schools Act (105 ILCS 135/1 *et seq.*)
- Infectious Disease Policies and Rules (105 ILCS 5/10-21.11)
- Physical Fitness Facility Medical Emergency Preparedness Act (210 ILCS 74/1 *et seq.*)
- Freedom of Information Act (5 ILCS 140)
- Board of Directors Requirements (105 ILCS 5/27A-5(c))
- Conformance with the following sections of the Charter School Agreement:
 - Section 5: Governance and Operation
 - Section 6: Laws and Regulations
 - Section 6: Maintenance of Corporate Status and Good Standing
 - Section 6: Buildings
 - Section 7: Management and Financial Controls
 - Section 9: Insurance

GALAPAGOS ROCKFORD CHARTER SCHOOL

SCHEDULE OF CURRENT YEAR FINDINGS AND PRIOR YEAR FINDINGS

YEAR ENDED JUNE 30, 2021

There were no findings during the years ended June 30, 2021 and 2020.