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October 18, 2018

Jeffrey C. Riley, Commissioner
Department of Elementary and Secondary Education
75 Pleasant Street
Malden, MA 02148

Kevin A. Tarpley, Chair
Board of Trustees
Helen Y. Davis Leadership Academy, Charter Public School
23 Leonard Street
Dorchester, MA 02122

Re: Sick Leave Payout and Compensation Package for the Former Executive Director of the Helen Y. Davis Leadership Academy

Dear Commissioner Riley and Chair Tarpley:

The Office of the Inspector General (“OIG”) reviewed a \$117,743 payment the Board of Trustees (the “Board”) of the Helen Y. Davis Leadership Academy (“DLA”) made to its former executive director, Karmala Sherwood, when she retired. The OIG found that the Board overpaid Ms. Sherwood nearly \$100,000.

The OIG also found that between 2011 and 2017, the Board more than doubled Ms. Sherwood’s base salary and gave her benefits, such as no-cost health insurance, that it did not offer other DLA staff. Further, in 2017, the Board paid Ms. Sherwood \$386,000 in salary, benefits and payouts: this represented 11.3% of the school’s entire budget for the year. Finally, the Board continues to employ Ms. Sherwood as a “consultant,” but it has no contract delineating her duties or obligations to the school.

The OIG concluded that, while the Board did not act in bad faith, it did not act in the school’s best interest with respect to Ms. Sherwood’s sick leave, compensation package or consulting arrangement. Similarly, Board members did not appreciate their role as stewards of the school’s finances or their obligations to actively oversee the executive director. These findings, as well as recommendations for improvement, are discussed in more detail below.

Background

Thomas and Tammy Smith opened Smith Leadership Academy in 2003. The school's name was changed to the Helen Y. Davis Leadership Academy in November 2014. As a Commonwealth charter school,¹ DLA operates independently of any school district. It admits students through a lottery system, giving preference to Boston residents and siblings of current students. With an enrollment cap of 216 students in grades 6 through 8, DLA is one of the smallest charter schools in the Commonwealth. The school is located at 23 Leonard Street in Dorchester in a building that DLA leases from the Roman Catholic Archdiocese of Boston.

DLA's primary source of revenue is a per-pupil tuition payment from the Commonwealth. Other sources of revenue include small grants, fundraising, and government reimbursements for school lunches and other programs. Due to its size, DLA has a smaller budget than most other charter schools because tuition revenue is calculated per student.²

Thomas Smith served as the school's first executive director. Mr. Smith hired Ms. Sherwood in 2003 to serve as the school's instructional leader, an administrative position that focuses on curriculum and teacher development. She was promoted to principal in 2005 and then to executive director in 2006 when Mr. Smith left the school. Ms. Sherwood remained in this position until she retired in July 2017.

DLA is governed by a Board of Trustees, which is responsible for upholding the school's charter, defining the mission of the school, developing school policies that ensure academic and fiscal accountability, appointing qualified personnel to manage the school's operations, holding school leadership accountable to established goals, and ensuring the school is complying with all state and federal laws.³

Since November 2010, Kevin Tarpley has served as the Board Chair. The Board saw large turnover in membership in 2011 and 2012. At the end of 2012, Mr. Tarpley was the longest-serving Board member, having joined the Board in February 2010.

As you know, the Department of Elementary and Secondary Education ("DESE") oversees charter schools, issuing five-year charters that allow the schools to operate. DESE also publishes best practices for charter schools through an accountability guide, performance criteria and technical advisories. Once issued a charter, schools organize around a core mission, curriculum, theme or teaching method. DESE evaluates charter schools every five years during a charter renewal process, examining three key areas: the success of the academic program, the

¹ Under M.G.L. c. 71, § 89, the Board of Elementary and Secondary Education issues two types of charters: Commonwealth charters, which operate independently from any school district, and Horace Mann charters, which must be approved by the local school committee and teachers' union.

² According to its audited financial statements, for example, DLA enrolled 217 students and received tuition revenue of \$3,409,321 in fiscal year 2017, which ran from July 1, 2016 to June 30, 2017.

³ Department of Elementary and Secondary Education, *Charter School Administrative and Governance Guide*, November 2007, at 2.

financial viability of the organization and adherence to the terms of the charter. Charter schools must demonstrate positive results or risk losing their charters.⁴ DESE placed DLA's charter on probation in February 2018, citing concerns regarding the Board's lack of financial oversight and management as well as the school's poor academic results.⁵

Finding 1: The Board of Trustees overpaid the former executive director by at least \$99,629 when it granted her a sick leave payout.

Under her employment contracts with DLA, Ms. Sherwood earned five days of sick leave per year from 2004 through 2011 and ten days per year from 2012 through 2017.⁶ In addition, Ms. Sherwood's employment contracts prior to 2016 explicitly prohibited carrying over unused sick leave from year to year. In 2016, the Board removed this provision when negotiating her final, two-year contract. However, this contract did not require DLA to pay out any accrued sick leave upon Ms. Sherwood's retirement.

In June 2017, the Board voted to pay Ms. Sherwood \$117,743 for "130 days of sick time accumulated by the Executive Director."⁷ Most Board members believed that they were voting to pay Ms. Sherwood for her "bank" of unused sick leave. However, the OIG has found that the Board overpaid Ms. Sherwood by at least \$99,629 because she could not have earned or carried over that much sick leave.

A. The Board paid Ms. Sherwood for more sick days than she could have contractually earned or carried over.

The Board paid Ms. Sherwood for 130 days of unused sick leave based on its misapprehension that she earned 130 days during her tenure at DLA *and* that she never took a sick day. However, Ms. Sherwood only earned five sick days per year for her first eight years at DLA (2004 through 2011) and ten days per year for her last six years at DLA (2012 through 2017). Therefore, Ms. Sherwood could have only earned 100 sick days during her tenure at DLA.

Regardless of how many days Ms. Sherwood earned each year, she was never eligible to carry over unused sick leave from year to year prior to her final two-year contract. This means that when she retired, Ms. Sherwood could have accumulated a maximum of twenty sick days: ten from 2016 and ten from 2017. Therefore, assuming that Ms. Sherwood took no sick leave in either of those years, she could have accrued a maximum of twenty sick days, which translates to a maximum payout of \$18,114 based on her daily rate of pay at retirement.

⁴ *Id.*

⁵ Memorandum from the Department of Elementary and Secondary Education, *Recommendation to Renew the Charter of Helen Y. Davis Leadership Academy Charter Public School with Probation*, February 16, 2018.

⁶ All years refer to the Commonwealth's fiscal years. For example, fiscal year 2011 began July 1, 2010 and ended June 30, 2011.

⁷ DLA Board Minutes for June 6, 2017, at 2.

Fiscal Year	Sick Days Earned	Sick Days Used	Maximum Sick Days Allowed to Carry Over
2004	5	?	0
2005	5	?	0
2006	5	?	0
2007	5	?	0
2008	5	?	0
2009	5	?	0
2010	5	?	0
2011	10	?	0
2012	10	?	0
2013	10	?	0
2014	10	?	0
2015	10	?	0
2016	10	?	10
2017	10	?	10
Total	100	?	20

Summary of Ms. Sherwood’s sick days earned, used and allowed to carry over.

B. Ms. Sherwood did not report her use of leave time to school officials, making it impossible to determine how many sick days she used during her time at DLA.

As set forth above, when Ms. Sherwood retired she could not have accrued more than twenty days of sick time, making her maximum payout \$18,114. It is possible, however, that she had fewer than twenty days accrued if, for example, she was out sick during her last two years at DLA. This is impossible to determine, however, because Ms. Sherwood did not report her use of leave time to the school and the Board did not track her leave balances. As set forth below, evidence exists, including emails and reports from staff, that Ms. Sherwood was out sick when she was DLA’s executive director.

During Ms. Sherwood’s tenure, DLA’s business manager tracked employee attendance and leave time on an Excel spreadsheet. DLA required employees to submit a Request for Absence form to the business manager when they took a sick or vacation day so that the business manager could deduct their leave time appropriately. Although DLA hired a vendor to process payroll, the school still tracked leave time internally. Therefore, employees’ paystubs did not show leave time balances. As a second way to track attendance, DLA required staff members to swipe in and out at a time clock each day.

However, the Board did not require Ms. Sherwood to follow these time-tracking procedures as executive director. Therefore, DLA has no record of Ms. Sherwood’s time, attendance, use of leave time or leave time balances. The business manager’s time-tracking spreadsheets contained no data for Ms. Sherwood. Because DLA did not track Ms. Sherwood’s

sick leave as executive director, the Board had no way to confirm her sick leave balance before making the payout.

The Board had a duty to proactively supervise the executive director, including her attendance and her use of leave time, but failed to do so. Had they contacted the business manager or payroll vendor, they would have learned that no records of Ms. Sherwood's sick leave balance existed.⁸ Overall, the Board's failure to fulfill its fiduciary duty resulted in a significant overpayment to Ms. Sherwood and a misuse of taxpayer funds.

C. Had the Board tracked Ms. Sherwood's sick leave, it would have known that she was out sick on occasion.

According to staff, Ms. Sherwood did not maintain a regular, 40-hour workweek in the building. They said that on most days, Ms. Sherwood worked at the school for a few hours and also ran errands or attended external meetings. Some staff reported that when Ms. Sherwood did not come to the school, they did not know whether she was working from home or taking a sick or vacation day. Furthermore, emails from Ms. Sherwood and statements from former employees indicate that she stayed home sick on occasion.

This runs contrary to the information that the Board relied upon when approving the sick leave payout. Board members told the OIG that Ms. Sherwood was a "workaholic" who worked long hours at DLA and never took a sick day. However, this belief could not have been based on her timekeeping records, as none existed, or on Board members' personal observation, as most went to DLA only for board meetings and special events.

Few individuals working a full-time, year-round schedule are able to work fourteen years without staying home sick, attending a doctor's appointment or caring for an ill family member. Because DLA did not keep records that would show if Ms. Sherwood was out sick, it is possible that she used sick leave during her final two-year contract, but did not record it. This would have further reduced the payout she received when she retired.

D. The funds used for the sick leave payout could have been used to support DLA's students.

The Board was under no legal obligation to pay out Ms. Sherwood for sick leave. While Ms. Sherwood's final two-year contract allowed her to carry over sick leave, it did not require the Board to pay her for unused sick leave upon retirement. Furthermore, the Board did not include Ms. Sherwood's sick leave payout in the school's 2017 budget. Moreover, DLA budgeted for a \$100,000 net operating loss in 2017. Despite this, the Board still chose to grant Ms. Sherwood a sick leave payout.

⁸ The Board Chair claimed that he confirmed Ms. Sherwood's sick leave balance with the payroll vendor before the Board meeting to vote on the payout. The evidence indicates that this is not possible because the school never provided the vendor with Ms. Sherwood's leave time accrual or usage. The payroll vendor's record of Ms. Sherwood's sick leave accrual balance was blank.

In doing so, the Board had to draw down on cash reserves in order to make the \$117,743 payment to Ms. Sherwood. Additionally, in its 2017 budget, the Board made cuts to the several expense categories, including professional development, tutoring, MCAS consultants, teaching supplies, and maintenance. Had the Board not overpaid Sherwood by almost \$100,000, it could have used its cash reserves to avoid budget cuts or to increase spending directly related to students and educational operations. The Board could have also kept the \$100,000 in cash reserves to support its long-term goal of purchasing a new school building.

Finding 2: The Board Chair publicly mischaracterized the sick leave payout discussion and vote.

After Ms. Sherwood's sick leave payout was questioned publicly, Board Chair Kevin Tarpley claimed that the Board had "reinstated" the sick leave that Ms. Sherwood could not carry over at the end of each year. For example, Mr. Tarpley is quoted in the *Boston Globe* stating that the Board "agreed to allow her to reinstate that unused and accumulated sick time for a one-time payout as another means of making her whole."⁹

However, that is not the vote that the Board took. No other Board member recalls any discussion of "reinstating" sick leave. Instead, the Board members voted based on their belief that they were paying Ms. Sherwood for the balance of sick leave that she had earned and not used during her tenure at DLA.

Moreover, the Board meeting minutes make no mention of "reinstating" sick leave that Ms. Sherwood had forfeited in previous years. Instead, they clearly state that the payment was for Ms. Sherwood's "accumulated" sick leave:

The Board voted in Executive Session to authorize the payment for 130 days of sick time accumulated by the Executive Director at her daily rate of pay. The discussion was had with input from the auditors, accountant and board counsel. The amount approved was for \$117,743.¹⁰

Based on statements from Board members and records from that meeting, it is clear that the Board did not vote to "reinstate" sick leave. Mr. Tarpley's statements to that effect appear to be an attempt to deflect scrutiny of the payout.

Furthermore, the meeting minutes reference that the Board received "input" from the school's auditor and accountant before voting on the payout. However, the auditor and accountant were not present at the meeting, and Board members did not recall receiving their input prior to the vote. The school's auditor did not learn of the payout until after it was made.

⁹ Vaznis, James, "Dorchester charter school faces probation amid state probes into financial mismanagement," *The Boston Globe*, February 21, 2018.

¹⁰ DLA Board Minutes for June 6, 2017, at 2.

When she learned of the payout, the auditor questioned the transaction and noted that Ms. Sherwood's previous contracts did not allow her to carry over sick leave.

DLA also retained the services of an accountant after the vote to determine if the school had enough cash on hand to pay Ms. Sherwood. The accountant concluded that the school had enough cash on hand to make the payment but called it "highly unusual," and suggested that the Board's fiduciary duty could be questioned for making the payout. In short, the minutes suggest that the Board received input from financial experts *before* voting when, in fact, it did not.

As stewards of public funds, the Board has a duty to be honest and transparent with the public about its financial decisions. Furthermore, it has a legal obligation to maintain minutes that accurately and completely reflect the discussions and votes that occur during its public meetings. In misrepresenting the sick leave payout, Mr. Tarpley and the other Board members neglected these responsibilities.

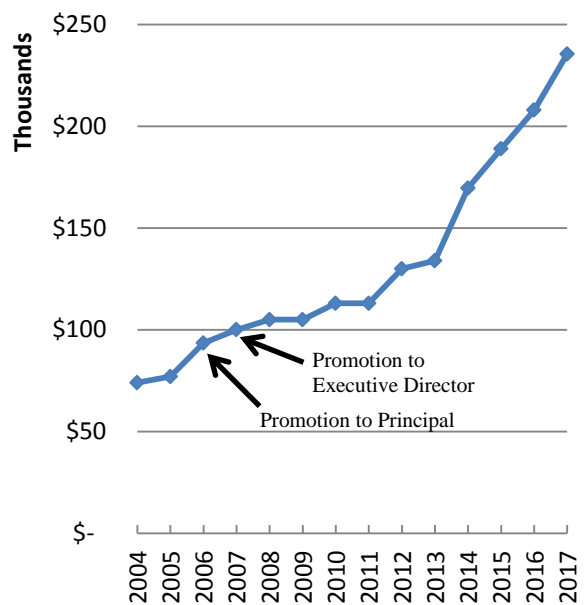
Finding 3: Ms. Sherwood's compensation and benefits increased dramatically when Mr. Tarpley became Board Chair.

When Ms. Sherwood first became executive director in 2007, the Board increased her salary to \$100,000. Before Mr. Tarpley became Board Chair in November 2010, Ms. Sherwood saw modest pay increases every year or two, up to \$113,000 in 2011.

Shortly after becoming Board Chair, Tarpley oversaw negotiations for a three-year contract with Ms. Sherwood, which included a salary that grew each year: \$130,000 in 2012, \$133,900 in 2013 and \$144,612 in 2014. This contract also included benefits that DLA does not offer to other employees, such as additional vacation days, no-cost health insurance¹¹ and a one-to-one matching contribution to her 403(b) retirement plan.¹²

In 2014, the Board increased Ms. Sherwood's salary by \$25,000 to compensate her for filling the vacant principal role; this raised her salary to \$169,612. The Board did

Ms. Sherwood's Salary by Fiscal Year



¹¹ DLA paid 100% of the premium for Ms. Sherwood's health insurance. By contrast, other employees paid a set percentage of their health insurance premium.

¹² While all DLA employees are eligible to contribute to a 403(b) retirement plan, only Ms. Sherwood received a matching contribution from the school. DLA paid matching contributions of more than \$96,000 for Ms. Sherwood.

not decrease Ms. Sherwood's salary when it hired a principal. In 2015, the Board raised her salary to \$188,950.

Also in 2015, the Board negotiated a contract with Ms. Sherwood for her final two years as executive director. This contract set her salary at \$207,845 in 2016 and \$235,485 in 2017. This represented a 108% increase in six years. Ms. Sherwood's final contract also continued the benefits spelled out in her previous contract, extended her no-cost health insurance for the remainder of her life and allowed her to keep school-owned electronic devices after she retired. While the Board was negotiating the lifetime health insurance provision, it received a cost estimate from its benefits broker, which estimated that this provision would cost DLA more than \$1 million over thirty years.

In her final year at the school (2016-2017), DLA paid Ms. Sherwood a salary of \$235,485. In addition, the school contributed \$22,992 to her 403(b) retirement account. The school paid her out for ten days of vacation leave, totaling \$9,830.33, and 130 days of sick leave, totaling \$117,743. Not including additional costs incurred for Ms. Sherwood's insurance benefits, DLA paid Ms. Sherwood more than \$386,000 that fiscal year. This accounts for more than \$1,700 per pupil, or 11.3% of DLA's total revenue for the year.

Furthermore, the pay increases that the Board awarded Ms. Sherwood in her final five years at DLA (from \$133,900 to \$235,485) significantly increased her pension with the Massachusetts Teachers' Retirement System ("MTRS"). Despite the fact that anti-spiking provisions¹³ reduced her pension benefit, Ms. Sherwood currently receives a pension of \$148,164, the sixteenth-highest MTRS pension as of this letter.

In 2017, the Board also agreed to pay Ms. Sherwood \$80,000 per year after her retirement as a "consultant" to assist the new executive director. However, despite this characterization, the school still classifies her as an employee. In DLA's payroll system, Ms. Sherwood's salary decreased on August 1, 2017 to \$80,000, but she continued to receive a paycheck with tax withholdings and a deduction to contribute to her 403(b) retirement account. The school also continued to pay for her group term life insurance contribution. This arrangement runs contrary to the notion that Ms. Sherwood is a retired employee who now works as a consultant.

Finally, the Board has not put in place a written consulting contract delineating her obligations, such as specific duties, measurable objectives or the minimum number of hours she must work during the year.

¹³ See Section 18 of Chapter 176 of the Acts of 2011.

A. The Board's process for evaluating Ms. Sherwood's compensation relative to other charter school leaders was flawed.

Board members attributed the pay increases and retirement benefits to a variety of factors. For example, many Board members cited the school's academic performance. They also said they sought to reward Ms. Sherwood for her dedication to the school and its students throughout her career and they hoped that a generous compensation package would keep Ms. Sherwood from retiring.

A major factor in these decisions was a belief that Ms. Sherwood was historically underpaid at DLA. However, Board members were unable to provide specifics or documentation to support this contention. For example, the Board Chair believed, incorrectly, that Ms. Sherwood had been paid less than her contracted salary rate in the past. In a 2017 letter to MTRS, Mr. Tarpley stated, "Upon learning the salary of Ms. Sherwood sometime in 2011, I discovered she received a salary of \$93,000." In fact, Ms. Sherwood had been making over \$100,000 since 2007 when she was promoted to executive director. In his letter, Mr. Tarpley also stated that the Board had concluded that Ms. Sherwood was one of the lowest-paid executive directors in the Commonwealth.

Other Board members said they reviewed a list of salaries of Boston-area heads of school when designing Ms. Sherwood's final two-year contract and concluded that she had been paid less than comparable school leaders. They recalled that this list included each school leader's name, position, school and salary. However, the Board members could not recall where this list came from or who produced it. Furthermore, the Board was unable to provide this list to the OIG and no reference to it appears in Board meeting minutes. Therefore, it is impossible to confirm that the Board conducted a comprehensive and fair compensation review of equivalent school leaders.

As part of this review, the OIG researched how Ms. Sherwood's compensation compared to that of similar charter school leaders. The OIG identified five Commonwealth charter schools that serve the same grades (6 through 8 or 6 through 9) with a similar number of students (between 243 and 395, compared to DLA's 216 students). In 2018, the executive directors of those five similar charter middle schools were paid between \$120,000 and \$140,000 with an average salary of \$128,000. Furthermore, these executive directors received the same insurance and retirement benefits afforded to other administrative staff at their schools. Additionally, they were not allowed to carry over sick leave and were not eligible to be paid out for unused sick leave at the separation of their employment.

The OIG also reviewed results from the Massachusetts Charter Public School Association's annual salary survey, which collates self-reported salary information for a variety of positions at charter schools around the Commonwealth. In 2011, 2012 and 2013, Ms. Sherwood's salary fell on or just above the median reported salary for a charter school leader. In 2014 through 2016, based on the self-reported data from the salary surveys, Ms. Sherwood was one of the two or three highest-paid charter school leaders in the Commonwealth. Based on this data for 2017, Ms. Sherwood was the highest-paid charter school leader by at least \$35,000.

Furthermore, other charter school leaders whose salaries were close to Ms. Sherwood's in and after 2014 were consistently from charter schools that served more students and more grade levels than DLA.

The OIG also compared Ms. Sherwood's salary to that of public school superintendents in Massachusetts. In 2017, for instance, Ms. Sherwood earned \$235,485 to serve DLA's 216 students. Comparatively, former Boston Public School Superintendent Tommy Chang presided over a school system with close to 56,000 students and 125 different schools in 2017, and received a salary of \$264,660. Furthermore, the top ten highest paid Boston Public School headmasters earned an average of \$152,031 in 2017. The top ten highest paid Boston Public School middle school principals earned an average of \$146,566 in 2017.

In summary, the OIG was unable to substantiate the Board's conclusion that Ms. Sherwood was underpaid relative to other comparable heads of school. Additionally, the Board's failure to document the process it used to evaluate Ms. Sherwood's salary makes it impossible to verify that there truly was a salary discrepancy that the Board needed to correct. One of the most important functions of a board is to set appropriate compensation levels for its senior executives, ensuring that this compensation aligns with the organization's mission and financial viability. In this instance, the Board failed to properly exercise this function.

Conclusion

DLA's Board did not understand or properly execute its fiduciary duties. Each Board member has an obligation to protect public funds and make financial decisions that are in the best interest of the school as a whole. The duty of care requires the Board to act prudently and exercise adequate due diligence in order to obtain all the information necessary to make wise financial decisions.

The DLA Board failed to fulfill this duty. Although it acted in good faith, the Board did not perform adequate research when making key compensation decisions. The Board made Ms. Sherwood one of the highest-paid executive directors in the Commonwealth but failed to take into account the school's small size and limited budget. The Board did not sufficiently document its compensation reviews to ensure transparency and accountability.

Furthermore, the Board failed to track Ms. Sherwood's attendance and use of leave time. The Board approved a sick leave payout without exercising basic due diligence. Had the Board members read Ms. Sherwood's contracts, they would have seen that she did not earn, did not carry over, and was not owed a payout for 130 sick days. These actions benefited the executive director, but harmed the school's long-term financial position and wasted taxpayer funds.

Ultimately, the accrual of sick leave is an important benefit that allows employees to attend to their health and the health of their loved ones. However, sick leave is not a savings vehicle, a retirement benefit or a mechanism for giving a "bonus" to a departing employee. The Board's decision to use sick leave in this way and its flawed process in calculating the payout demonstrate a disregard for its fiduciary duties.

Recommendations

As the oversight authority for charter schools, DESE has an important role in disseminating guidance, reviewing charter school operations and ensuring that taxpayer funds are spent appropriately. The OIG recommends that DESE use this authority to protect taxpayer funds through the following actions:

1. Provide guidance to charter school boards on evaluating and compensating their school leaders, including recommendations on utilizing objective factors such as school size, academic success, experience and overall performance.
2. Provide guidance to charter school boards on recruiting board members with diverse and relevant expertise and experience, particularly in areas such as finance, accounting, public administration, law and compliance.¹⁴
3. Provide model policies that charter schools can adopt to limit the amount of sick leave payouts,¹⁵ but not the amount of sick leave that employees can carry over annually. This ensures that employees will have sick leave should they need it, but prevents the school from having to make large payouts that can have a significant impact on its budget.
4. Require charter school board members to attend training on their roles and fiduciary responsibilities.¹⁶

The OIG recommends that the DLA Board:

1. Actively oversee the executive director, including his time and attendance.
2. Compute salaries, salary increases and benefits on objective criteria such as market rates, experience and performance.
3. Maintain better documentation of the process and results of all salary evaluations to ensure that they are transparent and auditable.
4. Subject all administrators, including the executive director, to the timekeeping and leave time policies that apply to all full-time, year-round employees. Specifically, the Board should require the executive director to report hours worked and use of leave time to the school business manager and Board Chair.

¹⁴ The Department of Higher Education published similar guidance for community colleges and state universities.

¹⁵ For instance, state employees are eligible to receive 20% of their accrued sick time only upon retirement.

¹⁶ The OIG currently offers a free, one-day seminar for members of boards and commissions. The OIG has worked with state oversight agencies in the past to tailor this training to specific types of boards and would be happy to work with DESE to do so for charter school boards.

5. Maintain complete records of discussions it has in executive session, such as those regarding the executive director's contract, compensation and sick leave payout.
6. If DLA wishes to continue its consulting relationship with Ms. Sherwood, then it should sign a contract with her that outlines the measurable objectives that she must fulfill in order to carry out the engagement with DLA, such as hours she must work and tasks she must complete. DLA should require her to submit periodic invoices for her work, reclassify her as a 1099 contractor with its payroll vendor, and stop contributing to group term life insurance on her behalf. DLA should also consult with a human resources professional or the IRS to determine whether, as an independent contractor, Ms. Sherwood is still eligible to make contributions to her 403(b) account.
7. Actively recruit new board members with experience and expertise in finance, accounting, public administration, law, compliance and other relevant fields.
8. Attend training to better understand its role and fiduciary responsibilities and review our *Guide for Members of Public Boards and Commissions*.¹⁷

Thank you for your attention to this matter. Please do not hesitate to contact my Office if we can be of further assistance.

Sincerely,



Glenn A. Cunha
Inspector General

cc: Helen Y. Davis Leadership Academy Board of Trustees
Mr. Christopher Coblyn, Interim Executive Director, Helen Y. Davis Leadership Academy
Mr. William M. White, Esq., Board Counsel
Mr. Howard M. Fine, Esq., Board Counsel
Ms. Alison Bagg, Director, Office of Charter Schools and School Redesign, DESE

¹⁷ This guide is available online at www.mass.gov/ig.