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## 3A CITIZENS OVERSIGHT COMMITTEE REPORT

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**TO:** BOARD OF EDUCATION

**SUBJECT:** NOVEMBER 8, 2016 3A BALLOT QUESTION COMPLIANCE

**DATE:** DECEMBER 3, 2019

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### **3A Citizens Oversight Committee Members**

Jeff Duggan  
Mary Ann Redmond  
Meighen Lovelace  
Amie Bervy  
John Lee  
Amy Baker  
Jason Buckley  
Dudley Irwin  
Kathleen Zepeda

### **Summary**

The Committee was created to assist the Board of Education with monitoring the revenues and expenditures relating to the additional property taxes approved in the 2016 Ballot Question 3A.

Committee attendance and membership have varied since its creation. Due to this, the board approved the engagement of McMahan and Associates, a public accounting firm, to perform procedures to help ensure compliance with the Ballot Question 3A.

The Committee reviewed the procedures performed by McMahan and Associates, LLC. The procedures performed covered the period through June 30, 2018.

The Committee also reviewed the quarterly calculations prepared by Eagle School's staff through September 30, 2019.

The report was completed and on November 5th, committee members met with:

- Sandra Mutchler, Eagle Schools - Chief Operations Officer
- Chelsey Gerard, Eagle Schools - Director of Finance
- Matt Miller, CPA – representing McMahan and Associates, LLC.

- Finance Committee Members

to review the procedures and the final report. A recommendation was made to also review the 3A expenditures for Eagle County Charter Academy in more detail. Kim Walter, Principal of ECCA met with the committee on December 2, 2019, to explain the expenditures in detail.

### **3A Citizens Oversight Committee Action**

The Committee approved the methodology, procedures, and calculations provided. In the Committee's opinion, the District has met the requirements set forth in the 3A Ballot Question. The committee recommends the Board of Education accept the 3A Agreed-Upon Procedures Accounting Report and also recommends Agreed-Upon Procedures be performed on 3A purchases, on an annual basis, through the term of the November 2016, 3A mill levy override. This includes a recommendation to do an RFP for auditor selection purposes.