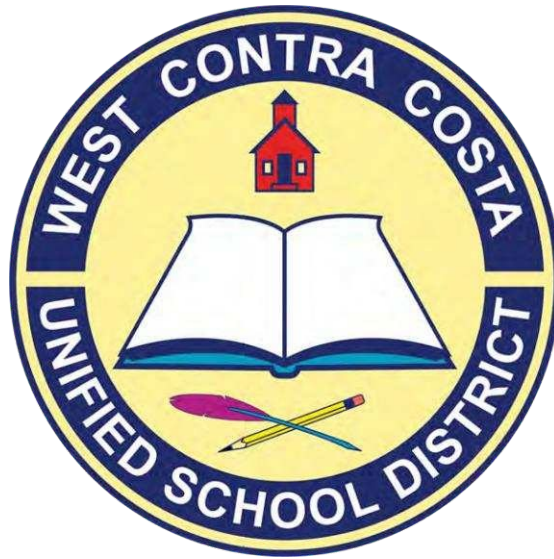


WCCUSD



Citizens' Bond Oversight Committee

Meeting Minutes for August 14, 2023 1400

Marina Way South, Richmond, CA 94804

CBOC members are requested to contact the chairperson, Lorraine Humes, if they are unable to attend the meeting at email: Lorraine.humes@wccusd.net

Meeting Minutes

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

(Bond Measures D, E and R)

August 14, 2023 at 6 p.m.

1400 Marina Way South, Richmond CA 94804

(In Person Meeting)

To join by computer, please click the link below to join the webinar

<https://wccusd.zoom.us/j/95267496270>

Or Telephone: 1-669-444-9171, or 1-669-900-6833

Webinar ID: 952 6749 6270

A. OPENING PROCEDURES:

1. Call to order / Pledge of Allegiance
2. Comments by Chairperson (3 minutes) – for information only
Grand Jury comments made at May and July CBOC meetings
Grand Jury process – John Anderson (included in attachments)
3. Roll Call

Chairperson: Lorraine Humes	Jia Ma
Vice Chairperson: Brendan Havenar-Daughton	Tamecia Vallot
Secretary: John Anderson	Ariel Xi
Anton Jungherr	

Quorum is a majority of committee members.

4. Public Comment

This time is reserved for members of the public to address the Committee on Bond Program issues not already appearing on the agenda. Comments are limited to three minutes per speaker and ten minutes per topic. (By a majority vote of the CBOC members in attendance, the time limit may be extended.) No discussion is allotted on public comment. The law does not permit any action to be taken, nor extended discussion of any items not on the agenda. The CBOC members may briefly respond to statements made for questions posed, however, for further information, please contact the CBOC Chairperson for the item of discussion to be placed on a future agenda at (Brown Act §54954.3(b))

The public will be able to comment on the agenda items (two minutes per speaker)

5. Approval of the Agenda (3 minutes)

B. DISTRICT REPORTS:

1. Bond Program Project Status Reports (Luis Freese/Melissa Payne/Ellen Mejia-Hooper) (20 minutes)
 - a. Project Status Reports & Newsletters: Collins ES Critical Needs Projects, Cameron Critical Needs Project, Lake ES Campus Replacement, Hercules HS & MS Critical Needs Project, Riverside ES Critical Needs Project
 - i. Cameron - <https://www.smores.com/app/pages/preview/bum7c>
 - ii. Collins - <https://www.smores.com/app/pages/preview/1xhru>
 - iii. Lake - <https://www.smores.com/app/pages/preview/r1s97>
 - iv. Hercules MH - <https://www.smores.com/app/pages/preview/tzxp>
 - v. Riverside - <https://www.smores.com/app/pages/preview/dcmhk8>

C. CBOC REPORTS:

1. Action Items
 - a. Approval of Minutes (30 minutes)
(Unless pulled from the consent calendar by a member of the CBOC, staff or the public, consent items are approved without discussion)
 - i. Draft of Revised February 27, 2023 Minutes
 - ii. Draft of Revised March 27, 2023 Minutes
 - iii. Draft of Revised April 10, 2023 CBOC Minutes
 - iv. Draft of Revised May 8, 2023 CBOC Minutes
 - v. Draft of Revised June 12, 2023 Minutes
 - b. Memorandum on Board Policy 7214.2 (Anton Jungherr)
(10 minutes total).
 - c. Report on review of the financial and performance audits
(30 minutes total / 2 minutes each for questions)
 - i. Review of the 2021-2022 Financial and Performance Audits (Anton Jungherr)
 - ii. Review of the 2021-2022 Financial and Performance Audits (Lorraine Humes)
 - d. Update on the distribution of the Chairperson's report - status of CBOC (10 minutes)
2. Discussion (20 minutes)
 - a. How to return decorum to meetings (Lorraine Humes)
 - b. Update on training (Lorraine Humes)

D. REFERENCE DOCUMENTS

1. Information Request Log
2. CBOC Membership Roster
3. 2023 CBOC Attendance Chart

NEXT SCHEDULED MEETING –

September 11, 2023 6 pm

ADJOURNMENT

TRAINING

Robert's Rules of Order (Parliamentarian Tamara Dunning and Lorenzo Cuesta)
(60 minutes)

Disability Information

Upon written request to the district, disability related modifications or accommodations—including auxiliary aids or services—will be provided. Contact the Superintendent’s Office at (510) 231-1101 at least 48 hours in advance of the meeting

Contra Costa Civil Grand Jury Investigations (John Anderson)

As noted by the Chairperson, the 2022-2023 Civil Grand Jury (discharged on June 16, 2023) issued six reports ([Civil Grand Jury Reports: Contra Costa Superior Court \(cc-courts.org\)](https://cc-courts.org/civil-grand-jury-reports)).

Contra Costa County's Grand Jury consists of 19 citizens. A new Grand Jury is impaneled each year. Grand Jurors are officers of the Court, and function as an independent body under the guidance of a Superior Court Judge. Individuals interested in serving on the jury apply to Superior Court and are interviewed by the judges. The judges then identify 30 candidates whose names are drawn randomly for the 19 jury positions and 5 alternates.

As a truly independent body, each grand jury is free to choose which local governmental entities or public officials to investigate. With very limited exceptions, no one outside the grand jury can direct it to conduct an investigation. Ideas for investigations generally come by way of three avenues:

- citizen complaints,
- matters raised by the members of the grand jury, and
- referrals from the preceding grand jury.

During its investigations, the grand jury acts as a finder of fact. In addition to determining if the official or entity under investigation is adhering to the laws that govern the operations of that entity, the jury analyzes whether the entity is operating in a businesslike manner and providing public services effectively and economically. The jurors are sworn and all investigations are secret (witnesses are admonished not to disclose information). While it has no authority to order or otherwise compel compliance with its recommendations, it is through its reports that the grand jury wields its power. As all investigations are secret, the Civil Grand Jury only speaks through its reports.

More information of the Civil Grand is available at the following: [Civil Grand Jury: Contra Costa Superior Court \(cc-courts.org\)](https://cc-courts.org/civil-grand-jury) and [Civil Grand Jury - jury service \(ca.gov\)](https://www.ca.gov/civil-grand-jury-service)



Projects Status Update

Citizens' Bond Oversight Committee
August 14, 2023

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	Kennedy HS	Scoping and Prioritization	BOND	Pre-Design
	Richmond HS	Scoping and Prioritization	BOND	Pre-Design
	Stege ES	Scoping and Prioritization	BOND	Pre-Design
	SITE	PROJECT	TYPE	STATUS
DESIGN	Shannon ES	Critical Needs: MPR	BOND	DSA Approved!
	Kennedy HS	Critical Needs: Demo 100 and 200 Building	BOND	Schematic Design / Design Development
	SITE	PROJECT	TYPE	STATUS
CONSTRUCTION	Lake	Campus Replacement	BOND	Increment 1 – Complete Increment 2 – Construction
	Hercules M/HS	Critical Needs: Science Building	BOND	Construction
	Collins ES	Critical Needs: HVAC Addition	BOND	Construction
	Cameron School	Critical Needs: HVAC Addition	BOND	Construction
	Riverside ES	Critical Needs: Playground Improvements	BOND	Construction
	E-Rate Year 24	Indoor/Outdoor Wireless Upgrades at Various Sites	E-RATE & BOND	Closeout
	Kennedy Fields	Field and Bleachers Replacement	BOND	Closeout
	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Health Department Approval

LEGEND & ACRONYMS (DSA) Division of the State Architect (RFQ) Request for Qualification
(RFQ/P) Request for Qualifications & Proposal (RFP) Request for Proposal

Lake Elementary School Campus Replacement



This two-phase project is the replacement of the Lake ES campus. The first phase includes new classrooms, library, and admin buildings and site work on the East half of the campus. The second phase will include new kindergarten and cafeteria buildings and remaining site work on the West half of the campus.

Lake Elementary School Campus Replacement



Site Tour

Lake Elementary School Campus Replacement



Buildings B and C

Lake Elementary School Campus Replacement



New Parking Lot

Hercules Middle and High School Critical Needs Project



The primary purpose of this project is to build eight permanent high-quality science labs for both the Middle and High Schools. This project was identified in the Facilities Master Plan as Critical Needs Project. Support spaces include science teacher workrooms and student and staff restrooms. By the end of the project, nine portables will be removed from the campuses.

Hercules M. & H.S. Critical Needs Project



New Underground Utility Pathways – Installing asphalt patch

Hercules M. & H.S. Critical Needs Project



New Utility Pathways – Installing Conduit

Hercules M. & H.S. Critical Needs Project



Soil Conditioning in the Project Site

Hercules M. & H.S. Critical Needs Project



Middle School Drop Off – Installing asphalt

Cameron and Collins Critical Needs Project



The Cameron School and Collins Elementary School Critical Needs Projects have similar HVAC and electrical scope. The scope of work includes the removal of existing boilers and the installation of new heating and cooling system. The project also includes electrical service replacement and path of travel and accessibility improvements.

Collins E.S. Critical Needs Project



New Drop Off

Collins E.S. Critical Needs Project



New Duct Work in the Main Office

Collins E.S. Critical Needs Project



New Classroom Sinks

Cameron School Critical Needs Project



New Drop Off

Cameron School Critical Needs Project



New Duct Work

Cameron School Critical Needs Project



New Classroom Sinks

Riverside E.S. Critical Needs Project



Adjusting the primary playground to relocate the kindergarten playground and garden, which were displaced during the soil stabilization project. The project includes the installation of two play structures and repair/replacement of the blacktop surface, and constructing a garden.

Riverside E.S. Critical Needs Project



New Kindergarten Play Structure – Installing the Safety Surface

Riverside E.S. Critical Needs Project



New Primary Play Structure – Installing the Foundations

Riverside E.S. Critical Needs Project



New Garden

Project Status Report: 8/7/2023

Cameron School Critical Needs and Collins ES Critical Needs

Project No: 1000004033 DSA No: 01-119860 & 01-119890

Project Scope	Remove existing heating systems and install new HVAC systems. New flooring at select locations, accessible restroom, classroom and site accessibility upgrades.
----------------------	---

Schedule	Notice to Proceed	12/6/2022
	Original Project Duration	272
	Final Completion	9/4/2023
	Approved Time Extensions	224
	Revised Project Duration	496
	Revised Completion Date	4/15/2024
	Calendar Days Elapsed	249 50%

Project Team	Owner	WCCUSD
	Design Build Entity	Alten Construction & Co.
	Construction Manager	RGM Kramer
	Inspector	Brad Williamson



Contract Summary	Original Contract Amount	\$9,064,000	
	Executed Change Orders	\$135,276.69	1.49%
	Unforeseen Conditions	\$103,978.32	1.15%
	Owner Requested	\$0	0.00%
	Design Changes	\$31,298	0.35%
	Outside Agency/ Other	\$0	0.00%
	Revised Contract Amount (contract + \$ Executed CO)	\$9,199,277	
	No. of Cos	7	
	Pending PCOs	\$71,520	1%
	Rejected/Voided PCOs	\$89,158	1%
Completed & Stored \$ Billed to Date		\$3,034,254.41	
Stop Notices		\$0	

Project Updates	Activities Last Month:	
	Collins ES: -Completion of CMU Enclosure -Install BSB's, Roof Vents and Exhaust Fans. -Continue refrigerant piping installation on roof. -Complete Install of FCU cabinets and associated components in all classrooms. -Complete grading, formwork, rebar and concrete for entrance walkway. -Complete demo for bathroom in Kinder classroom, Complete framing and Rough-in for bathroom walls and fixtures.	Cameron ES: -Complete duct work and refrigerant pipe install to all FCU cabinets. -Complete install of all toilet accessories. -Complete Final Trim out of electrical and HVAC -Complete CMU enclosure. -Site markings for drop off and parking. -Paint existing walls of corridor near new bathrooms. -Begin and Complete door hardware install.
	Upcoming Work:	
	Collins ES: -Complete Kinder bathroom tiles, fixture install, paint and door install. -Continue installing insulation for refrigerant lines on the roof. -Close in all roof penetrations that supply refrigerant pipes to FCU's. -Asphalt paving in the parking lots. -Striping and pavement markings. -Finish installing Casework. -Install and connect all new plumbing fixtures and sinks.	Cameron ES: -Begin underlayment for flooring in hallways and begin MCT flooring. -Start up on all HVAC units and commissioning. -Hand rail install. -Complete sheet metal shroud install on refrigerant lines.

Project Status Report: 8/2/2023



Hercules Middle & High

New Science Building

1900 Refugio Valley Road
Hercules CA, 94547

Project No: 1000004154

DSA No: 01-120266

Project Scope	New 1 story, 14,410 sf classroom building with (8) laboratory classrooms, (2) lab prep rooms, restrooms, associated site work.
	Phase 1: Remove (4) middle school portables, complete student drop off sidewalk and paving improvements
	Phase 2: New science building
	Phase 3: Remove (4) high school portables and (1) restroom portable

Project Team	Owner	WCCUSD
	Architect	DSK Architects
	Construction Manager	Swinerton
	Contractor	Soltek Pacific Construction
	Inspector	Edward Sit

Schedule	NTP	6/13/2023
	Original Project Duration	429
	Final Completion	8/14/2024
	Approved Time Extensions	0
	Revised Project Duration	429
	Revised Completion Date	8/14/2024
	Calendar Days Lapsed	50 12%

Contract Summary	Original Contract Amount	\$15,613,000	
	BOE Executed COs	\$0.00	0.00%
	Unforeseen Conditions	\$0.00	0.00%
	Owner Requested	\$0.00	0.00%
	Design Changes	\$0.00	0.00%
	Outside Agency/Other	\$0.00	0.00%
	Revised Contract Amount (Contract + \$ Executed CO)	15,613,000.00	
	No. of PCOs	0	
	Pending PCOs	\$0.00	0.00%
	Rejected/Voided PCOs	\$0.00	0.00%
	Completed & Stored \$ Billed to Date	\$0.00	0.00%
	Stop Notices	\$0	

Project Status	Completed Work: - Building: Demolition of Middle School portables - Accessible site curb modifications- in progress. Anticipated completion: 8/7/23 - Installation of pathway through Library for low voltage cables.
	Upcoming Work: - Building: Rough grade building pad; remove excess soil. Lime treat soil for building pad. - Site: Layout and trench to High School MPR electrical room for power. - Site: Site trench for utilities (water, sewer, storm, gas), if minimal impact to school operations -
Project Status	Project Issues: - Grading subcontractor mobilization

Project Status Report: 8/1/2023



Lake Elementary School Replacement Project

2700 11th St.
San Pablo, CA, 94806

Project No: 1000003734 DSA No: 01-119938

Project Scope

Replacement of existing campus with construction of six new buildings. The first phase includes demolition of existing Kindergarten Building and construction of three of the new buildings and site work on the East half of the campus. The second phase will include the other three new buildings and remaining site work on the West half of the campus.

Schedule

Notice to Proceed	8/5/2021
Original Project Duration	1258
Final Completion	1/24/2025
Approved Time Extensions	203
Revised Project Duration	1461
Revised Completion Date	8/15/2025
Calendar Days Elapsed	737 50%

Project Team

Owner	WCCUSD
Design Build Entity	Alten Construction & Co.
Construction Manager	RGM Kramer
Inspector	DSA School Inspectors, Inc.

Contract Summary

Amended Base Contract Amount	\$50,466,705
Amended Project Contingency	\$781,522
Amended District Contingency	\$3,406,055
Original Contract Amount	\$54,654,282
Contract Ammendments	\$2,500,000
Revised Contract Amount	\$57,154,282
Amended Project Contingency	\$781,522
Executed CO	\$57,988 7%
Remaining Contingency	\$723,534 93%
Open PCOs	\$81,562 10%
Rejected PCOs	\$31,381 4%
Amended District Contingency	\$3,406,055
Executed CO	\$702,249 21%
Remaining Contingency	\$2,703,806 79%
Open PCOs	\$187,334 6%
Rejected PCOs	\$14,106 0%
Completed & Stored & Billed to Date	\$15,095,184 28%
Stop Notices	\$0

Project Updates

Activities Last Month:
Interior wall framing, blocking and roof framings at Bldg A Rough Elect, Plumb top out, Mech and FS rough at Bldg A. Wall framing, wall shear and roof framing at Bldg B Rough Electrical, Plumbing top out, Mech and FS layout at Bldg B. Rough framing at Bldg C. Electrical UG at site and manchester UG storm drain, prepare subgrade for new paving at North parking lot
Upcoming Work
Complete Interior wall framing, blocking and roof framings at Bldg A Complete Rough Elect, Plumb top out, Mech and FS rough at Bldg A. Roofing, plaster, insulation, gypboard at Bldg A. Wall framing, wall shear and roof framing at Bldg B Rough Electrical, Plumbing top out, Mech and FS layout at Bldg B. Rough framing at Bldg C. UG utilities at site. Paving at North parking lot.

Project Status Report: 8/1/2023



Riverside Elementary School

Playground Improvements

1300

Amador Street
San Pablo CA, 94806

Project No: 1000004138

DSA No: 01-119933

Project Scope

Construction of new playground areas. Scope of work includes two (2) new play structures and new pour-in-place safety surfaces. Revisions to gates and fencing, asphalt striped play area to include basketball hoops and volleyball standards. Landscape improvements on main field and a new enclosed garden with irrigation controls.

Project Team

Owner	WCCUSD
Architect	SVA Architects
Construction Manager	Swinerton
Contractor	ERA Construction Inc
Inspector	MWC & Associates

Schedule

NTP	4/27/2023
Original Project Duration	128
Final Completion	9/1/2023
Approved Time Extensions	0
Revised Project Duration	128
Revised Completion Date	9/1/2023
Calendar Days Lapsed	96

Contract Summary

Original Contract Amount	\$849,000	
BOE Executed COs	\$0.00	0.00%
Unforeseen Conditions	\$0.00	0.00%
Owner Requested	\$0.00	0.00%
Design Changes	\$0.00	0.00%
Outside Agency/Other	\$0.00	0.00%
Revised Contract Amount (Contract + \$ Executed CO)	849,000.00	
No. of COs	0	
Pending PCOs	\$56,039.00	6.60%
Rejected/Voided PCOs	\$0.00	0.00%
Completed & Stored \$ Billed to Date	\$231,424.00	27.26%
Stop Notices	\$0	

Project Status

Completed Work:
Valley gutter + drain inlet renovations completed.
Kinder and Primary play structure compaction, testing and fine grading completed.
Upcoming Work:
Install Kinder and Primary play structures, assembly, pour concrete footings.
Pour-In-Place safety surface to be installed following completion of play structures installation.
Sports equipment (i.e. volleyball, tetherball and basketball) poles and nets on site and to be installed by contractor.
Project Issues:



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



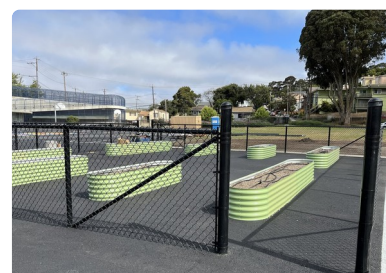
RIVERSIDE ELEMENTARY
CRITICAL NEEDS PROJECT
PLAYGROUND
REPLACEMENT

Project Updates - August 2023



Construction Completed Last Month

- Grading
- Installing storm drain lines
- Installation of the new play structures
- New blacktop asphalt and striping
- New garden



Upcoming Activities

- Curing of the safety surface under the play structures and final inspection

- Installation of site benches



Project Overview

- **Project Scope:** Adjusting the primary playground to relocate the kindergarten playground and garden, which were displaced during the soil stabilization project. The project includes the installation of two play structures, and repair/replacement of the blacktop surface, and constructing a garden.
- **Architect:** SVA
- **Anticipated Completion:** Fall 2023

Project Website

Additional information and past newsletters can be found on the project website. To receive an email of this monthly newsletter or ask a project question, please email: askfacilities@wccusd.net



Storm Drain System

New swale and drain box

Contact Information

Contractor:

ERA Construction, Inc.

Construction Manager:

Swinerton

Elizabeth Bornstein

elizabeth.bornstein@wccusd.net



Blacktop

Installing new basketball back stops



Riverside CN Project Newsletter

WCCUSD Facilities Planning & Construction

[Subscribe to Riverside](#)





WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



HERCULES MIDDLE AND
HIGH SCHOOL
CRITICAL NEEDS PROJECT
SCIENCE BUILDING

Project Updates - August 2023



Welcome Back!

Accessibility improvements are in process for the Middle School Drop Off. The first phase of improvements will be completed and the drop-off will be open for the first day of school.

Underground utility trenches outside the project site were also completed to limit disruption on campus during the school year.

Construction Completed Last Month

- Middle School drop-off accessibility improvements
- Rough grading of the new building site
- Conduit pathway from the project site to other areas on campus to connect to the main electrical and data services



Upcoming Activities

- Continued preparation of the building pad subgrade
- Excavation of building footings and underground utility trenches within the project site



Project Overview

- **Project Scope:** The primary purpose of this project is to build eight permanent high-quality science labs for both the Middle and High Schools. This project was identified in the Facilities Master Plan as Critical Needs Project. Support spaces include science teacher workrooms and student and staff restrooms. By the end of the project, nine portables will be removed from the campuses.
- **Architect:** DSK Architects
- **Contractor:** Soltek Pacific Construction
- **Anticipated Completion:** Summer 2024

Project Website

Additional information and past newsletters can be found on the project website. To receive an email of this monthly newsletter or ask a project question, please email: askfacilities@wccusd.net



Project Site

Removal of soil and grading

Contact Information

Contractor:

Soltek Pacific Construction

Construction Manager:

Swinerton

Christine Tai

christine.tai@wccusd.net



Site Investigation

Survey and existing utility investigation



Hercules Construction Newsletter

WCCUSD Facilities Planning & Construction

[Subscribe to Hercules](#)





WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



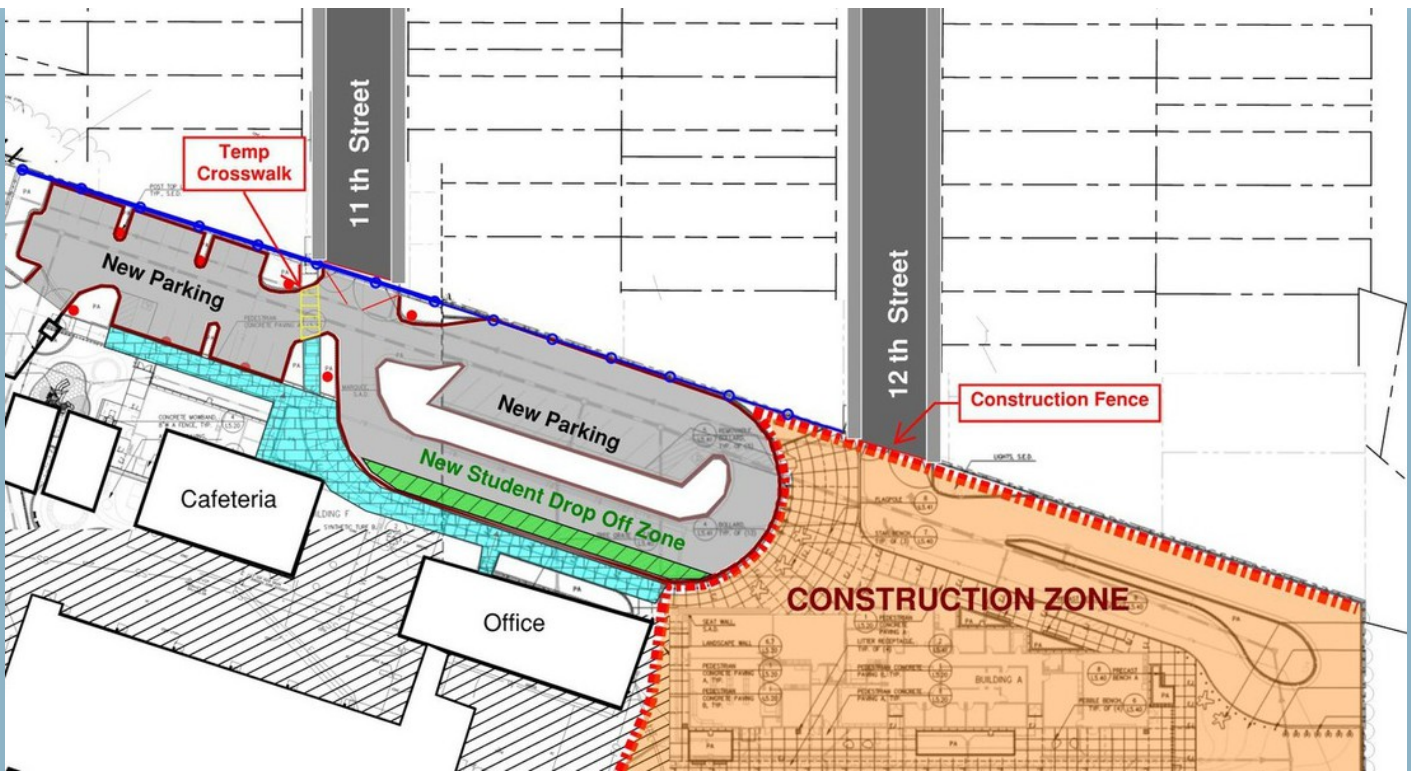
LAKE ELEMENTARY CAMPUS REPLACEMENT PROJECT

Project Updates - August 2023

Summer Work - Front Parking Lot

Welcome Back! Remember: The NEW 11th Street parking lot will be open for families and community access. This entrance will be used for both entry and exit from the campus. The 12th Street entrance is closed until completion of Phase 1. Staff-only parking is available through Giant Road.





Building A - Office and Library

Structural framing and sheer nailing are complete. Blocking, piping, conduit, and duct work installation is ongoing. Roof installation is to begin next week. Door and window frames will be installed over the next month in preparation for the exterior stucco.



Building B and C - Classroom Buildings

- Building B's interior wall framing is near completion. Blocking, piping, conduit, and duct work installation will be the main focus for the next several months.
- Building C's structural and interior wall framing is in progress.



Flex Area Under Construction

Construction photo from Building B



Flex Area from the 3D Viewer

<http://bit.ly/FlexAreaView>

Page 37 of 105



Flex Area Rendering

Project Overview

- **Project Scope:** The primary purpose of this project is to replace the school campus. Campus will be occupied during the duration of this project. The project will have two main construction phases. The first phase will include new buildings and site work on the East half of the campus and the second phase will include new buildings and remaining site work on the West half of the campus. Project design started in August 2021 and the first phase of construction is scheduled to start in Summer 2022. Construction for Phase 1 is scheduled through Winter of 2023 and Phase 2 is scheduled through Summer 2025. This project is an investment in our community through the use of taxpayer bond dollars.
- **Architect:** Quattrocchi Kwok Architects - QKA
- **Anticipated Completion:** Fall 2025

Project Website

Additional information and past newsletters can be found on the project website. To receive an email of this monthly newsletter or ask a project question, please email: askfacilities@wccusd.net



Building B

Reviewing roof drain lines.
Also shown is the installed duct work.

Project Team:
Design Build Contractor:
Alten Construction

Construction Manager:
RGM Kramer Inc.
Matthew Medeiros
Matthew.Medeiros@wccusd.net



Construction Site Tour!

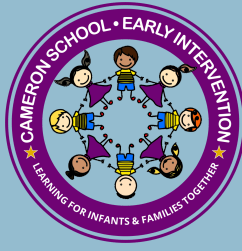
Lake staff and teachers
checking out the new building



Lake Construction Newsletter
WCCUSD Facilities Planning & Construction

[Subscribe to Lake](#)





WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



CAMERON SCHOOL CRITICAL NEEDS PROJECT

Project Updates - August 2023

Construction Completed Last Month

- Painting of the mechanical ductwork
- Completion of the equipment enclosure
- New asphalt at the drop-off area
- Installed new accessible door hardware



Upcoming Activities

- HVAC equipment start-up and commissioning
- Floor preparation and installation of the new hallway flooring
- Installation of metal shroud around refrigerant piping



Project Overview

- Project Scope: Improvements to site HVAC Systems, Electrical Infrastructure, and Accessibility including path of travel improvements and parking lot updates.
- Architect: PBK Architects
- Anticipated Completion: Winter 2023

Project Website

Additional information and past newsletters can be found on the project website. To receive an email of this monthly newsletter or ask a project question, please email: askfacilities@wccusd.net



Accessible Restroom

Accessories installed in the revamped student restroom

Project Team

Contractor:

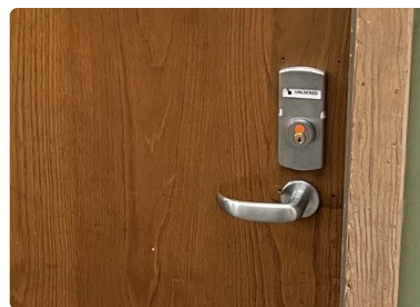
ALTEN Construction, Inc.

Construction Manager:

RGM Kramer Inc.

Pedrum Razavi

Pedrum.Razavi@wccusd.net



Door Hardware

New accessible door levers and locks

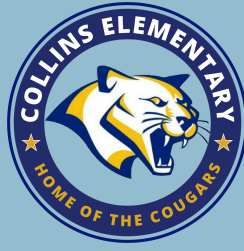


Cameron Critical Need Project Newsletter

WCCUSD Facilities Planning & Construction

[Subscribe to Cameron](#)





WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT CONSTRUCTION NEWSLETTER

COLLINS ELEMENTARY SCHOOL CRITICAL NEEDS PROJECT



Project Updates - August 2023



Summer Work - Site

Welcome Back! While there has been construction in the parking lots over the summer, they will be reopened for the first day of school. Additional striping will be completed after school begins.



Construction Completed Last Month

- Installation of accessible classroom sinks and casework
- Installation of accessible restrooms in the kindergarten classroom
- Replacement of classroom door hardware
- Installation of the HVAC cabinets and mechanical ductwork in the classrooms

Upcoming Activities

- Finishing installation of the refrigerant piping on the classroom hallway roofs. Safety measures will remain in place while work is performed on the rooftop.

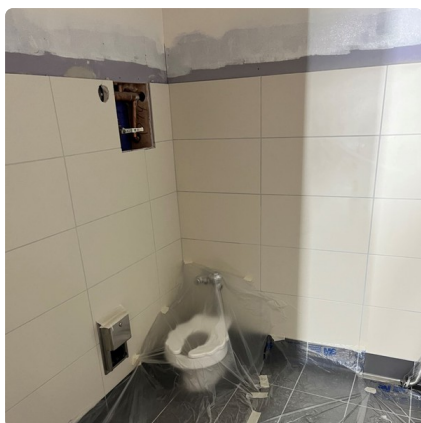
- Additional equipment is scheduled to be delivered in October and December. This equipment will be installed outside and will not affect classroom operation.

Project Overview

- Project Scope: Improvements to site HVAC Systems, Electrical Infrastructure, and Accessibility including path of travel improvements and parking lot updates.
- Architect: PBK Architects
- Anticipated Completion: Spring 2024

Project Website

Additional information and past newsletters can be found on the project website. To receive an email of this monthly newsletter or ask a project question, please email: askfacilities@wccusd.net



Kindergarten

Accessible restroom being painted.

Project Team

Contractor:

ALTEN Construction, Inc.

Construction Manager:

RGM Kramer Inc.

Pedrum Razavi

Pedrum.Razavi@wccusd.net



Staffing Parking Lot

Formwork for new main switchboard (MSB) equipment pad



Collins Critical Need Project Newsletter

WCCUSD Facilities Planning & Construction

[Subscribe to Collins](#)



WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

(Bond Measures D, E and R)
February 27, 2023 at 6 pm
1400 Marina Way South, Richmond CA 94804
Meeting Minutes-draft

Meeting video recording available on YouTube

<https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos>

- A. Mr. Anderson called the meeting to order
- a. **Opening Procedures**
 - b. **Pledge of Allegiance**
 - c. **Welcome new CBOC member Jia Ma, ~~BOE liaison Leslie Reekler, Parliamentarian~~ Tamara Dunning**
~~Mr. Anderson welcomed new CBOC member Ms. Ma and Parliamentarian Ms. Dunning. Ms. Ma had problems with her audio. BOE member and CBOC liaison Leslie Reekler was present as was BOE Parliamentarian, Tamara Dunning and her colleague Lorenzo Cuesta.~~
 - d. **Roll Call (John Anderson, Sallie DeWitt, Lorraine Humes, Jason Lindsey, Jia Ma)**
CBOC Members Present:
John Anderson, Lorraine Humes, Jia Ma
CBOC Members Absent:
Sallie DeWitt, Jason Lindsey
Three out of five members are present to form a quorum.
District Staff Present:
~~Luis Freese, Melissa Payne, Ellen Mejia Hooper~~
 - e. **Agenda Adoption and Adoption**
~~Mr. Anderson asked for a Motion to approve the agenda.~~
Ms. Humes motioned to adopt the agenda

Discussion
~~Ms. Humes had questions for Ms. Dunning concerning protocols and the length of her participation with the CBOC. Ms. Dunning stated her contract was for 1 year and also answered the questions on protocols~~
~~Ms. Humes had questions for Ms. Reekler about what her scope of participation will be with the CBOC. Ms. Reekler answered.~~
 - f. **Public Comment for items not on the agenda**

No Public Comments

g. Comments by Chairperson

~~Mr. Anderson stated he was glad Ms. Dunning would be present to help with the meeting procedures.~~

Comments were provided by the Chairperson.

B. Bond Program Project Status and Financial Reports (Luis Freese/Melissa Payne/Ellen Mejia-Hooper)

Presentation on progress of current Bond Projects including newsletters and financial reports

Mrs. Mejia-Hooper presented the project update, adding that the weather had slowed some of the projects.

a. Facilities Master Plan Project Update Consolidated Budget Report

~~Ms. Humes had questions that were answered by Mrs. Mejia-Hooper and Mr. Freese.~~

~~Mr. Freese announced that unfortunately the financial reports are still in draft form due to family emergency that took him out of the country for the last 30 days. The reports will be finalized once staff returns.~~

- b. Consolidated Budget Report
- c. Report 13 Bond Program Financial Status
- d. Report 13A Variance Report
- e. Report 2 Bond Program Spending to Date
- f. 20-21 AP check list
- g. Status of applicants for CBOC
- h. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21
- i. Status of WCCUSD Board approval of revised Board Policy 7214.2 (WCCUSD CBOC)
- j. Joint WCCUSD Board and CBOC meeting
- k. March Financial Audit Schedule

Public Comments

~~Don Gosney~~

Public comments were received.

C. Audits

- a. State Response to CBOC inquiry (see attached)
- b. Upcoming Audits need to indicate that the CBOC was not in compliance relative to membership requirements.

D. Action Items

Mr. Anderson stated that Action Items would be postponed until the next meeting since Ms. Ma is still having technical difficulty and is unable to vote. Without Ms. Ma's vote there is no quorum.

- a. Approve Resolution 2023-01 Restarting CBOC Activities
 - i. Discussion
 - ii. Motion
 - iii. Discussion
 - iv. Vote
- b. Election of Officers per Resolution 2023-01
- c. Approval of Calendar per Resolution 2023-01
- d. Approval of Consent Agenda
 - i. Revised August 15, 2022 CBOC Meeting Draft Minutes
 - ii. CBOC Information Request Log February 6, 2023
 - iii. September 12, 2022 CBOC Draft Meeting Minutes
 - iv. November 14, 2022 CBOC Draft Meeting Minutes

E. 2021 CBOC Annual Report Status (Lorraine Humes)

Ms. Humes gave an update on the annual report. CBOC members will get their assignments at the next meeting.

F. Training for New Members

Ms. Dunning reviewed the new rules that will take effect starting tomorrow with the Governor ending the State of Emergency.

- a. Brown Act Training

The classic Brown Act and the new Brown Act were discussed. Training will be provided at the next meeting.
- b. CABOC
- c. Website

Public Comments

~~Don Gosney~~

Public comments were received.

G. CBOC subcommittees

- a. Annual Report
- b. Membership Selection Committee
- c. By Laws
- d. Construction Site Visits
- e. Training

H. Reference Documents

- a. Roster and Terms

I. Next Scheduled Meeting

- a. March 13, 2023 6 pm

J. Adjournment

Mr. Anderson adjourned the meeting at 7:20 pm

Disability Information

Upon written request to the district, disability related modifications or accommodations—including auxiliary aids or services—will be provided. Contact the Superintendent’s Office at (510) 231-1101 at least 48 hours in advance of the meeting

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
Meeting Minutes-draft
March 27, 2023 at 6 pm
1400 Marina Way South, Richmond CA 94804
In Person Meeting

Meeting video recording available on YouTube
<https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos>

A. Opening Procedures

a. Pledge of Allegiance

Chair John Anderson led the Pledge of Allegiance

b. Roll Call (~~John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr, Jason Lindsey, Jia Ma, Tamecia Vallot (7 members, Quorum 4)~~)

CBOC members present:

John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr (left at 6:49), Jason Lindsey, Jia Ma (arrived at 6:57), Tamecia Vallot

Members absent: None

~~Staff present:~~

~~Luis Freese, Ellen Mejia-Hooper~~

~~Parliamentarian:~~

~~Tami Dunning~~

c. Agenda Adoption

Mr. Anderson called for Consent Item B be moved behind Action Item C.

Mr. Anderson asked for any objections or comments.

None noted.

Agenda approved with the noted change.

d. Welcome new CBOC members and introductions

Mr. Anderson welcomed new members and asked all members to introduce themselves and comment on their interest in participating on the committee.

Mr. Havenar-Daughton arrived during the introductions

e. Comments by Chairperson

f. Public Comment for items not on the agenda

No Public Comments ~~were~~ received.

B. Consent Agenda

Ms. Humes asked for any objections to the Consent items. There being no objections the Consent Items were approved as presented.

- a. CBOC Information Request Log March 20, 2023
- b. Revised August 15, 2022 CBOC Meeting Draft Minutes
- c. November 15, 2022 CBOC Meeting Draft Minutes
- d. December 12, 2022 CBOC Meeting Draft Minutes

C. Action Items

a. Approve Resolution 2023-01 Restarting CBOC Activities

Discussion

~~Mr. Anderson gave an overview of the September CBOC meeting when the committee was suspended due to low membership not being in compliant. This resolution is to restart the committee now that there are seven members and at its January 18, 2023 Board of Ed meeting the Board approved a revised policy that provides for an independent CBOC.~~

Motion

Mr. Lindsey motioned to approve Resolution 2023-01 Restarting CBOC Activities.

Motion was seconded

Discussion

Mr. Jungherr motioned this item be postponed until the June Meeting

Discussion

~~Mr. Anderson answered questions clarifying the motion on the table.~~

Vote

Anderson No

Daughton No

Humes No

Jungherr Yes

Lindsey No

Vallot No

Motion failed

~~Mr. Anderson called for a vote on the original motion to approve Resolution 2021-01~~

~~Mr. Jungherr motioned for the first "Where as" of the resolution be deleted.~~

~~Mr. Anderson asked for a second~~

~~There was no second~~

~~Motion failed~~

~~Mr. Jungherr proposed to amend the first resolve to state June 31, 2023 in place of December 31, 2023~~

~~Mr. Anderson called for a second~~

~~There was no second~~

~~Motion failed~~

~~Mr. Jungherr proposed the election of officers be removed from the agenda~~

~~Mr. Anderson called for a second~~

~~There was no second.~~

~~Motion failed~~

~~Mr. Anderson called for a vote on Resolution 2023-01~~

Vote

Anderson Yes

Daughton Yes

Humes Yes

Jungherr No

Lindsey Yes

Ma Absent
Vallot Yes
Motion carries
5 – Yes
1 – Absent
1 – No

Mr. Jungherr left the meeting at 6:49.

b. Election of Officers per Resolution 2023-01

Ms. Humes self-nominated for Chair. There were no other nominations

Mr. Anderson declared Ms. Hume as Chair by acclamation

Mr. Anderson nominated Mr. Daughton to the position of Vice Chair. The motion was seconded. There were no other nominations. Mr. Daughton was declared Vice Chair by acclamation.

Ms. Humes nominated Mr. Anderson for the position of Secretary. Motion was seconded. There were no other candidates. Mr. Anderson was declared Secretary by acclamation.

Public Comments

~~Don Gosney~~

Public comments were received.

~~e.~~ Approval of Calendar per Resolution 2023-01

~~Mr. Anderson presented the proposed calendar and asked for comments.~~

Mr. Anderson asked Ms. Humes as the new Chair to take over for the vote.

Ms. Humes asked for any objections to the calendar. There were no objections and the calendar was approved as presented.

~~Before continuing with the reports, Ms. Humes introduced a recent member, Jia Ma, who had just arrived at 6:57. Ms. Humes gave a short back ground of each committee member, staff and Board of Ed members and then continued the meeting.~~

D. Bond Program Project Status and Financial Reports (Luis Freese/Melissa Payne/Ellen Mejia-Hooper)

Presentation on progress of current Bond Projects including newsletters and financial reports

Mrs. Mejia-Hooper gave the presentation on project updates.

a. Facilities Master Plan Project Update Consolidated Budget Report

Mr. Freese reviewed the financial reports and answered questions from the committee

b. Consolidated Budget Report

c. Report 13 Bond Program Financial Status

d. Report 13A Variance Report

e. Report 2 Bond Program Spending to Date

f. 20-21 AP check list

g. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21

h. Financial Audit Schedule

Mr. Freese stated that the draft audit reports would be coming out this week and it would be shared with the Chair at that time.

i. Status of applicants for CBOC

There is an interview scheduled for this week. There are no other candidates at this time.

E. 2021 CBOC Annual Report Status (Lorraine Humes)

F. 2022 CBOC Annual Report Ad Hoc Committee

Ms. Humes reviewed each member's assignment on the committee.

G. Planned Training for New Members

- a. Brown Act Training
- b. Roberts Rules
- c. CBOC Website
- d. WCCUSD Financial Reports
- e. CABOC
- f. Mentoring

H. Miscellaneous

- a. District email for CBOC members
- b. Recording in person meetings
- c. Access to WCCUSD software (Adobe Acrobat)
- d. CBOC Website

I. CBOC subcommittees

- a. Annual Report
- b. Membership Selection Committee
- c. By Laws
- d. Construction Site Visits
- e. Training
- f. CBOC websites

J. Reference Documents

- a. Roster and Terms
- b. WCCUSD Board Policy 1714.2 adopted January 18, 2023

K. Next Scheduled Meeting

- a. April 10, 2023 6 pm

L. Adjournment

Ms. Humes called for a motion to adjourn the meeting.

Mr. Anderson motioned

Motion seconded

Vote

Lindsey yes

Ma yes

Vallot yes

Humes yes

Anderson yes

Daughton yes

Meeting adjourned at 8:05pm

Minutes submitted by Sylvia Garfield.

Disability Information

Upon written request to the district, disability related modifications or accommodations—including auxiliary aids or services—will be provided. Contact the Superintendent's Office at (510) 231-1101 at least 48 hours in advance of the meeting

Draft

**Adjourned Regular Meeting
WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
Revised Meeting Minutes
April 10, 2023 at 6 pm
1400 Marina Way South, Richmond CA 94804
In Person Meeting**

A. Opening Procedures

Call to Order: ~~Chair~~ Chairperson Lorraine Humes called meeting to order at 6:00 p.m.

Pledge of Allegiance

B. Roll Call:

(John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr, Jason Lindsey, Jia Ma, Tamecia Vallot (7 members, Quorum 4)

CBOC members present:

Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr

Members absent:

John Anderson, Jason Lindsey, Jia Ma, Tamecia Vallot

Staff present:

~~Luis Freese, Ellen Mejia Hooper, Melissa Payne~~

Parliamentarian:

~~Tamara Dunning (via zoom)~~

~~Pause:~~ Recess: Due to lack of quorum, Chairperson Humes called for a ~~pause~~ recess for 15 minutes

C. Meeting adjourned due to lack of quorum at 6:17 p.m.

Minutes prepared by Lorraine M. Humes

Disability Information

Upon written request to the district, disability related modifications or accommodations—including auxiliary aids or services—will be provided. Contact the Superintendent's Office at (510) 231-1101 at least 48 hours in advance of the meeting

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E, and R)
May 8, 2023 at 6 pm
1400 Marina Way South, Richmond, CA 94804
Meeting Minutes - draft

Meeting video recording available on YouTube
<https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos>

A. Opening Procedures

Chair Lorraine Humes called the meeting to order at 6:05 pm.

a. Pledge of Allegiance

**b. Roll Call (~~John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr, Jason Lindsey, Jia Ma, Tamecia Vallot, Ariel Xi Mengjiao~~
(8 members, Quorum 5)**

CBOC members present:

Lorraine Humes, Anton Jungherr, Tamecia Vallot, Ariel Xi Mengjiao, John Anderson, Jia Ma (arrived at 6:45 pm)

Members absent:

Brendan Havenar-Daughton, Jason Lindsey

~~Staff present:~~

~~Melissa Payne~~

~~Ellen Mejia-Hooper~~

~~Parliamentarian:~~

~~Tami Dunning~~

c. Agenda Adoption

Ms. Humes asked if there were any objections or comments to the agenda.

None noted.

Agenda was adopted as presented [with no objections](#).

d. Comments by Chairperson

Ms. Humes announced that we have presentations from the Financial and Performance Auditors tonight. They will join us via Zoom for 30 minutes each. A discussion will follow the presentations.

e. Public Comment for items not on the agenda

~~Mr. Gosney~~

[Public comments were received.](#)

B. Consent Agenda

a. CBOC Information Request Log May 1, 2023

b. February 27, 2023 CBOC Meeting Draft Minutes

c. March 27, 2023 CBOC Meeting Draft Minutes

Mr. Jungherr ~~requested that~~ [pulled](#) the Consent Items be moved to Action Items.

Public Comments

~~Mr. Gosney~~

[Public comments were received.](#)

C. Action Items

a. CBOC Information Request Log May 1, 2023

Mr. Jungherr suggested that the CBOC Information Request Log be moved to Information Only section in future meetings.

Ms. Humes asked if there were any objections. There were none.

b. February 27, 2023 CBOC Meeting Draft Minutes

Mr. Jungherr Motioned that the draft minutes 2-27-23 be removed for additional information and corrections.

~~Ms. Dunning recommended accepting the draft minutes so any action items may proceed and making the corrections later.~~

~~Mr. Jungherr did not accept Ms. Dunning's recommendation.~~

Ms. Humes asked for a Second to the Motion to remove the 2-27-23 draft minutes.

Mr. Anderson Seconded the Motion. No other objections, Motion passed.

c. March 27, 2023 CBOC Meeting Draft Minutes

Ms. Humes asked if there were any objections to the 3-27-23 draft minutes.

Mr. Jungherr ~~had the same objections as he did for the 2-27-23 draft minutes and~~ Motioned the item be pulled.

Mr. Anderson Seconded the Motion. No other objections, Motion passed.

d. 2022 Financial Audit – Christy White Inc.

Ms. Humes shared that each auditor would have 30 minutes for their presentation. After each presentation, a round-robin would allow each committee member two questions.

Mr. Jungherr objected, stating he had 44 questions. Ms. Humes explained that the members could submit their questions in writing to be answered later.

Mr. Jungherr Motioned that written or oral questions not answered tonight be submitted to staff and the auditors and returned to the next CBOC meeting for review.

Ms. Vallot seconded the Motion.

No objections

~~Mr. Jungherr asked that his written questions be distributed to the members so they would become part of the meeting minutes.~~

~~Questions were distributed.~~

Ms. Humes asked if there were any objections to the round-robin two-question or the 30-minute time limit.

There was no objection.

Mrs. Payne introduced Mr. Michael Ash of Christy White. ~~Mr. Ash gave his presentation, adding that he had already received some written questions that he was able to include in today's presentation. Mr. Ash was able to discuss and answer questions from the members after his presentation.~~

Public Comments

~~Mr. Gosney~~

Public comments were received.

e. 2022 Performance Audit – Eide Bailly LLP

Mrs. Payne introduced Mr. Nathan Edelman of Eide Bailly, who gave his presentation ~~and discussed and answered the member's questions after his presentation.~~

Public Comments

~~Mr. Gosney~~

Public comments were received.

Ms. Humes announced a 10-minute ~~pause~~ recess.

f. WCCUSD Bylaws Committee review of BP 7214.4 (CBOC Bylaws) – Trustee Leslie Reckler

Trustee Reckler stated that there was a typo on the agenda item C/f. The correct BP # is BP 7214.2. The Chair acknowledged the typo.

~~Ms. Humes asked Trustee Reckler to review the changes being presented. Trustee Reckler was concerned about the remaining time, and it was decided to start the conversation and continue at the next meeting.~~

A discussion was held on the proposed amendments to BP 7214.2.

Noting the time, the meeting was adjourned at 8:00 PM. The remaining items may be added to the next CBOC meeting.

g. Chair Report

1. Notification of BOE of CBOC officer elections results and calendar
2. Signed Resolution 23-01, Restarting CBOC Activities – sent to BOE
3. Jason Lindsey will not seek another term on the CBOC

h. Ratify Ad-hoc Program Training Program Committee – Lorraine Humes and John Anderson

i. Ratify Annual Report Committees

1. Annual Report 2021 – Lorraine Humes and Anton Jungherr
2. Annual report 2022 – John Anderson, Brendan Havenar-Daughton, Jia Ma

D. Reference Documents

- a. Resolution 23-01
- b. 2022 Financial Audit and cover letter
- c. 2022 Performance Audit and cover letter
- d. Attendance / Roster

E. Next Scheduled Meeting

June 12, 2023 at 6 p.m.

F. Adjournment

Ms. Humes adjourned the meeting at 8:00 pm

Disability Information

Upon written request to the district, disability-related modifications or accommodations—including auxiliary aids or services—will be provided. Contact the Superintendent's Office at (510) 231-1101 at least 48 hours before the meeting.

No. ¹	Page ₂	Question	Folder ³
		FINANCIAL AUDIT REPORT JUNE 30, 2022, CHRISTY WHITE, INC.	
1		When was the audit report delivered to the District?	
2		When was the audit report delivered to the CBOC?	19
3		When was the draft audit report delivered to the District?	
4		When was the draft audit report delivered to the CBOC?	19
5		Why was the audit report 24 days late?	
6		Who was the lead audit partner for this report?	
7		Has this lead audit partner served for WCCUSD financial audits for more than six previous fiscal years?	24
8		When did the fieldwork begin?	
9		When did the fieldwork end?	
10		When was the CBOC entrance conference held?	
11		When was the CBOC exit conference held?	
12		Were any members of the CBOC interviewed?	
13		What was the cost of the audit?	
14		What account was charged for the cost of the audit?	
15		On what date did the Board approve the audit agreement?	
16		Has the District's comprehensive audit been issued for June 30, 2022?	
17		Has the auditor reviewed the Districts' unaudited actuals for June 30,	

¹ Author's question number.² Page reference to the audit report or auditor's letter.³ Folder number author's backup documents.

No. ¹	Page ²	Question	Folder ³
		2022?	
18	1	Why is the Measure J 2006 bond authorization of \$ 400,000,000 not included in this audit?	
19		Should the audit report disclose that it is late 24 days past the statutory deadline of March 31, 2023?	
20	2	Does the CBOC roster give the reader a clear understanding of the membership status of the CBOC? Minimum seven members legally required, no legally required parent or guardian, no legally required parent or guardian & PTA Member, legally required senior citizen position only filled for 58% of the year.	20
21	3	Should the Basis for Opinion reference <i>Appendix A of the 2021-22 Guide for Annual Audits K-12 Local Education Agencies and State Compliance Reporting</i> published by the Education Audit Appeals Panel?	
22	4	Why do you not express an opinion on the effectiveness of the District's internal control?	
23	4	Have you reviewed Eide Bailly's April 13, 2023, letter to the Board of Education and Citizens' Bond Oversight Committee on significant risks identified regarding management override of controls?	
24	6	Why was \$259,889 debt service interest and other paid from Measure R bond funds?	
25	6	Why was there a \$2,043,731 loss on investments?	
26	8	Why is there no budgetary data?	
27	10	What does the County Treasury pooled investment credit risk rating of AAAf/S1+ mean?	
28	11	Why was no accrued payroll on June 30, 2023, other than \$298 for Measure D?	
29	12	What litigation was open on June 30, 2022?	
30	12	District audit building fund of \$217,260,370, what page is this number on District audit?	
31	13	Why was there a reclassification of \$2,043,731?	

No. ¹	Page ₂	Question	Folder ³
32	15	Why did you not express an opinion on the District's compliance with the Education Codes section regarding the Citizens' Bond Oversight Committee?	
		LETTER TO BOARD OF EDUCATION APRIL 24, 2023, CHRISTY WHITE, INC.	
33	1	Why was this letter not addressed to the CBOC?	
34	1	Can you provide your August 16, 2022, letter to the Board of Education?	
35	1	Did you encounter any difficulties in dealing with management?	
36	1	What misstatements did management make?	
37	2	Can you provide a copy of the management representation letter dated April 24, 2023?	
38	2	Did management have consultations with other accountants?	
39	2	Why is the supplementary information so limited?	
40	2	What does "RSI" mean?	
41	2	Why can't the CBOC use the information in the audit?	
42	5	How does cash and investment \$187,940,547 reconcile with \$219,707,382 on Report #13 Bond Program Financial Status?	5
43	12	How does Note 5 B construction commitments of \$29,395,597 reconcile with \$71,756,549 on Consolidated Budget Status Report?	5
44		How much of the construction work in progress should have been capitalized and was charged to expense?	
		PERFORMANCE AUDIT REPORT JUNE 30, 202, EIDE BAILLY	
45		When was the audit report delivered to the District?	
46		When was the audit report delivered to the CBOC?	19
47		When was the draft audit report delivered to the District?	
48		When was the draft audit report delivered to the CBOC?	19

No. ¹	Page ₂	Question	Folder ³
49		Why was the audit report 13 days late?	
50		Who was the lead audit partner for this report?	
51		When did the fieldwork begin?	
52		When did the fieldwork end?	
53		When was the CBOC entrance conference held?	
54		When was the CBOC exit conference held?	
55		Were any members of the CBOC interviewed?	
56		What was the cost of the audit?	
57		What account was charged for the cost of the audit?	
58		On what date did the Board approve the audit agreement?	
59	2	Have \$575,000,000 of Measure R bonds been issued as of June 30, 2022?	
60	6	Did the District have a legally compliant CBOC?	
61	4	What salary time documentation was reviewed?	
62	4	What CBOC District policies and procedures were reviewed?	
63	4	Why can't you express an opinion on the effectiveness of the District's internal control?	
64	5	Did you review the salary time documentation for employees partially funded by the bond program?	
65	6	Did the CBOC issue an Annual Report?	
66	6	Did the CBOC have any joint meetings with the Board of Education?	
67	6	Should September 12, 2022, CBOC "suspended" operation be disclosed as a subsequent event?	9
68		Should your June 30, 2021, audit report on failing to follow up on a prior year's finding on salary allocation be reissued?	16

No. ¹	Page ₂	Question	Folder ³
		LETTER TO BOARD OF EDUCATION APRIL 13, 2023, EIDE BAILLY	
69	1	Can you provide a copy of your April 11, 2022, letter to the District on your responsibilities?	
70	1	Can you explain why the report was late?	
71	1	What evidence supports the significant risk identified in the management override of controls?	
72	2	Can you provide the management representation letter dated April 13, 2023?	
73	2	Why can't the CBOC use the information in this letter?	
74	2	Based on GAGUS, should the "significant risks identify" be disclosed in the audit report?	
75		How long has the Fiscal Coordinator Facilities position been vacant?	4
76		What is the plan to fill the Fiscal Coordinator Facilities position?	4
77		Who approves contact & contract change orders for the Fiscal Coordinator Facilities position?	1
78		Who approves requisitions & PO change orders for the Fiscal Coordinator Facilities position?	1
79		Who approves account invoices for the Fiscal Coordinator Facilities position?	1
80		Does having the vacant Fiscal Coordinator Facilities position inform the risk of management overriding controls?	
81		Is the Bond Program Management Plan May 14, 2021, on the District's website current?	3
82		Have September 30, 2021, Bond Program Management Plan amendments been updated on the District's website?	3
83		Did the auditor review the Bond Program Management Plan?	
84		Who is the Lead Internal Auditor?	
85		Who is the Lead Internal Auditor supervisor?	4
86		Who is the Munis System Administrator?	

No. ¹	Page ₂	Question	Folder ³
87		Is the District's Administrative Regulation 3400 Management of District Assets/Accounts current?	12
88		Have all employees, substitutes, and consultants with access to Munis completed the WCCCUSD Munis System Security and Access Authorization Form?	12
89		Every month, does the Coordinator over Position Control provide a report to the Munis Administrator listing all employee transitions and their supervisors within the District?	12
90		Every month, does the Munis System Administrator and Lead Internal Auditor review the data points of all employees to ensure employees and contractors have the access needed to fulfill their job duties?	12
91		Can you provide a copy of the March 2023 Munis Access monitoring report?	12
92		Who must approve Munis budget additions and changes?	
93		Should the District be concerned about the Internal Revenue Service rules on the arbitrage of bond funds?	23
94		What is the status of the review of the implementation (Phase 1.5) of the 29 recommendations not deemed implemented in Phase 1 plus 26 performance effectiveness audit FY17-19 recommendations?	13
95		Who are the current members of the 2016 Forensic Report Implementation Task Force?	
96		When does the 2016 Forensic Report Implementation Task Force meet?	
97		Who is the CBOC representative on the 2016 Forensic Report Implementation Task Force?	
98		How many of the 2016 Forensic Report 112 recommendations have been implemented and verified by an independent auditor?	13
99		When will the Moss Adams review and verification of the remaining 2016 Forensic Report 50 recommendations implemented after June 30, 2017, be completed?	

Draft

**Adjourned Regular Meeting
WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
Revised Meeting Minutes
June 12, 2023 at 6 pm
1400 Marina Way South, Richmond CA 94804
In Person Meeting**

A. Opening Procedures

Call to Order: ~~President~~ Chairperson Lorraine Humes called meeting to order at 6:02 p.m.

Pledge of Allegiance

B. Roll Call:

(John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr Jia Ma, Tamecia Vallot, Ariel Xi (7 members, Quorum 4)

CBOC members present:

Lorraine Humes, Anton Jungherr , Tamacia Vallot

Members absent:

John Anderson, Brendan Havenar-Daughton, Ariel Xi, Jia Ma,

Staff present:

~~Luis Freese, Ellen Mejia-Hooper, Melissa Payne~~

Parliamentarians present:

~~Tamara Dunning, Lorenzo Cuesta~~

Board Trustees present:

~~Leslie Reckler, Demetrio Gonzalez Hoy~~

~~Pause:~~ **Recess:** Due to lack of quorum, Chairperson Humes called for a ~~pause-recess~~ for
15 minutes

C. Meeting adjourned due to lack of quorum at 6:18 p.m.

(Committee member Jia Ma arrived after the meeting was adjourned)

Minutes prepared by Lorraine M. Humes

Disability Information

Upon written request to the district, disability related modifications or accommodations—including auxiliary aids or services—will be provided. Contact the Superintendent's Office at (510) 231-1101 at least 48 hours in advance of the meeting

June 5, 2023

TO: Lorraine Humes, Chairperson, WCCUSD CBOC

FR: Anton Jungherr, WCCUSD CBOC Member

RE: Board Policy 7214.2 Citizens' Bond Oversight Committees (CBOC) Proposed Amendments

I request that this Memorandum be included on the June 12, 2023, CBOC agenda for action and that this Memorandum be included in the agenda packet for the June 12, 2023, CBOC meeting.

Background

On March 3, 2022, the \$575 million Measure R bond measure was approved by 35,972 voters. This measure said, "All bond expenditures will be monitored by an independent citizens' bond oversight committee to ensure that funds are spent as promised and specified."

Board Policy BP 7214.2, approved by the Governing Board on January 18, 2023, does not provide for an independent Citizens' Bond Oversight Committee.

January 18, 2023, the Board minutes state, "President Gonzales-Hoy provided some context on the recommendation. The policy is out dated and the language needs to be changed. After discussion with Dr. Hurst they proposed passing the new policy but to also refer it to the new bylaws committee that they are forming to be able to review the policy and to continue to gather input from the community on changes."

"Motion: Clerk Smith-Folds moved to approve the policy and refer it to the bylaws committee for further review. Trustee Reckler seconded. Unanimously approved."

On January 25, 2023, Board meeting President Gonzales-Hoy and Trustee Reckler were approved as members of the Bylaws Review Work Group with this task, "Following the joint meeting with the CBOC from January 18th, 2023, the committee will also review the adopted CBOC policy and gather input from the full Board as well as the community and recommend changes if needed to the full Board."

On May 8, 2023, CBOC meeting Trustee Reckler presented the WCCUSD Bylaws Committee review of BP 7214.2 (CBOC Bylaws). The CBOC only had time to discuss the one proposed change on page 32, bond elections in even-numbered years.

Purpose

The purpose of this Memorandum is to provide the Boards Bylaws Committee feedback from the author of this Memorandum.

WCCUSD CBOC
Board Policy BP 7214.2 Citizens' Bond Oversight Committee
Proposed Amendments

6/5/2023 5:13 PM

Board Policy BP 7214.2, approved by the Governing Board on January 18, 2023, does not provide for an independent Citizens' Bond Oversight Committee – Deletions. See Exhibit A attached.

Item # ¹	Page # ²	Proposed Amendment	Why Change?
1	24	Delete provision for the operation of a CBOC.	The CBOC is an independent oversight committee. The Board does not have the authority to prescribe how the CBOC will conduct its business.
2	25	Delete provision for CBOC bylaws.	As an independent oversight committee established by the voters, the CBOC has the authority to establish its bylaws.
3	28	Require CBOC applicants to provide a resume as part of the application packet.	A resume is needed so that committee members can be selected based "on merit," as provided in the policy.
4	29	CBOC applicants should be interviewed at a noticed public meeting.	Previously applicants were interviewed at noticed public meetings of the Boards Facilities Subcommittee. This is best practice.
5	29	Delete staff to prepare agendas.	An independent oversight committee has the authority to prepare its agendas.
6	29	Delete Committee officers.	An independent oversight committee determines its offices and rules of procedure.
7	29	Delete, "The Committee shall meet at least quarterly."	An independent oversight committee determines its meeting schedule without any restrictions.

¹ Author's item number marked on BP 7214.2 is attached to this Memorandum. See Exhibit A.

² Page number is shown on the attached BP 7214.2 from CBOC May 8, 2023 agenda packet.

Board Policy BP 7214.2 Citizens' Bond Oversight Committee**Proposed Amendments**

Item # ¹	Page # ²	Proposed Amendment	Why Change?
8	30	Delete preparing agenda packets.	An independent oversight committee determines the documents in the meeting agenda packet.
9	30	Delete reports to Board in accordance with the District's policy.	The CBOC reports to the public as required by California Education Code.
10	30	Delete providing training on the Brown Act.	An independent CBOC determines its training for members.
11	30	Delete order of presence.	The CBOC is an independent oversight committee. Legal conflicts will be determined in court.

Board Policy BP 7214.2, approved by the Governing Board on January 18, 2023, does not provide for an independent Citizens' Bond Oversight Committee – Additions.

"7.1 District will provide technical and administrative assistance in furtherance of the Committee's work."

Item # ³	Proposed Addition	Why Change?
1	Participate in the entrance and exit conference for each audit.	The District's Bylaw Committee proposes entrance conferences. CBOC has been conducting entrance and exit conferences since 2013. Exit conferences are needed so the CBOC can review draft audit reports to recommend corrections.
2	Input on the scope of the annual performance audit.	The performance audit is the essential tool for the CBOC to provide oversight. The required compliance performance audit only reviews whether expenditures were made for projects on the ballot project list, not for teachers and administrators salaries. The CBOC recommended an expanded audit scope for the FY2017 performance audits to review compliance plus twenty-two additional effectiveness and results audit objectives. The Moss Adams, LLP audit

³ Author's item number.

**Board Policy BP 7214.2 Citizens' Bond Oversight Committee
Proposed Amendments**

Item # ³	Proposed Addition	Why Change?
		resulted in eighteen recommendations for improvements.
3	Provide resources to publicize the Committee's annual report.	The CBOC is required to prepare an annual report to the public. Resources are needed to publicize this annual report.
4	Provide the Committee with independent legal counsel.	It is a conflict of interest for the District's attorney to provide legal advice to the independent CBOC. The CBOC had Adam Ferber as an independent legal counsel for 5 1/2 years from April 2015 to November 2020, when he retired and was not replaced by the District. The average annual cost for Mr. Ferber was \$8,544 compared with the parliamentarian yearly fee of \$10,800.
5	Contact district staff, district contractors, or consultants, including, without limitation, accountants, auditors, architects, financial advisors, and legal counsel in coordination with the CBOC Liaison.	This identical language has been in the Board policy for the past thirteen years and is essential for the independent CBOC to carry out its oversight mission.
6	The Governing Board shall respond to the Committees' recommendations within sixty (60) days.	This identical language has been in the Board policy for the past thirteen years and is essential for the independent CBOC to carry out its oversight mission.

Board Policy BP 7214.2 Bylaws Review Work Group does not provide for an independent Citizens' Bond Oversight Committee. See Exhibit B attached.

Item # ⁴	Page # ⁵	Proposed Amendment	Comments
1	36	Membership preference be given to real property owners.	Restrictive does not honor the provision to select candidates based on merit.

⁴ Author's item number marked on Exhibit B attached.

⁵ Page number shown on Exhibit B attached.

Board Policy BP 7214.2 Citizens' Bond Oversight Committee**Proposed Amendments**

Item # 4	Page # 5	Proposed Amendment	Comments
2	36	Removal of CBOC members.	The independent CBOC determines its bylaws, not the Governing Board.
3	36	CBOC shall use reasonable efforts to recruit and fill vacancies.	The Governing Board is legally responsible for appointing CBOC members; this is not the responsibility of the CBOC.
4	38	Requirement for CBOC annual organizational meeting.	The independent CBOC determines its bylaws, not the Governing board.
5	38	CBOC meeting schedule and District's Administrative Regulation.	The CBOC determines its meeting schedule and operation procedures, not the Superintendent.

Exhibits

Exhibit A: Board Policy BP 7214.2 Citizens' Bond Oversight Committee, January 18, 2023

Exhibit B: Board Policy BP 7214.2 Citizens' Bond Oversight Committee, District's Bylaws Work Group Proposed Amendments, May 8, 2023

WCCUSD CBOC

Board Policy BP 7214.2 Citizens’ Bond Oversight Committee

Proposed Amendments by Anton Jungherr

June 5, 2023

EXHIBIT A

West Contra Costa Unified School District
Board Policy
Citizens' Bond Oversight Committee
BP 7214.2
Facilities

Green LR changes
MAY 8, 2023 LR
Version

1. **BACKGROUND INFORMATION**

Proposition 39, approved by California voters in the General Election of November 7, 2000, provides that the Governing Board of a school district may pursue the authorization and issuance of general obligation bonds passed by a vote of 55 percent or more of the electorate instead of a two-thirds majority.

As a result of the passage of Proposition 39, language was added to the California Education Code requiring school districts passing a bond designated as a Proposition 39 bond to ensure all the following are realized:

- (a) Vigorous efforts are undertaken to ensure that all expenditures of bond revenues are in strict conformity with the law.
- (b) Taxpayers directly participate in the oversight of bond expenditures.
- (c) The members of the oversight committee promptly alert the public to any waste or improper expenditure of bond revenues.
- (d) That the unauthorized expenditures of bond revenues are vigorously investigated, prosecuted, and that the courts act swiftly to restrain any improper expenditures.

In furtherance of the Legislature's intent, school districts passing a bond designated as a Proposition 39 bond must establish and appoint members to an independent citizens' oversight committee ("Bond Oversight Committee," "Committee," or "CBOC") to actively review and report on uses of bond revenues to ensure that they are spent only on school facilities improvements allowed under each bond measure and not for any other purpose. The Bond Oversight Committee must be established within sixty (60) days of the date that the school district's **Governing Board** enters the election results in its minutes. A school district may also establish a voluntary oversight committee for any general obligation bond adopted by a two-thirds (2/3) vote of the electorate. California Education Code Sections 15278 through 15288 govern the establishment and operation of the Bond Oversight Committee.

2. **PURPOSE OF POLICY**

West Contra Costa Unified School District ("District") voters have approved multiple Proposition 39 School Bond Measures. In accordance with legal requirements, the District has established an independent Bond Oversight Committee to provide oversight for these ballot measures.

The purpose of this policy is to (a) ensure the District meets its legal requirements related to the use of Prop 39 bond proceeds; (b) ~~establish the policies and procedures for the form, operation, appointment and related matters of the Bond Oversight Committee; and (c) establish the District's commitment to support the Committee's efficient and effective operation.~~

3. **COMMITTEE PURPOSE**

1

The purpose of the Bond Oversight Committee shall be to inform the public concerning the expenditure of bond revenues. The Committee shall actively review and report on the proper expenditure of taxpayers' money for school construction. The Committee shall advise the public as to whether the District is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution. The Committee shall convene to provide independent oversight for, but not be limited to, both of the following:

- 3.1. Ensuring that bond revenues are expended only for the purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- 3.2. Ensuring that, as prohibited by subparagraph (A) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, no funds are used for any teacher or administrative salaries or other school operating expenses.

4. COMMITTEE DUTIES & AUTHORIZED ACTIVITIES

The Bond Oversight Committee is charged by State law to ensure that bond proceeds are spent only for construction, reconstruction, rehabilitation or replacement of District facilities, including the furnishing and equipping of facilities or the acquisition or lease of real property, in compliance with the specific projects listed in the District's bond measures. The Committee shall ensure that no funds are expended for teacher or administrator salaries or other operating expenses.

4.1. ~~Bylaws. Committee bylaws establish the operational rules to manage the operation of the Committee. These bylaws and operational rules shall be in compliance with this Board Policy and all applicable laws.~~

2

4.2. Authorized Activities. The Committee is authorized by law to engage in any of the following activities:

4.2.1. Committee Reports. The Committee shall issue regular reports on the results of its activities. The Committee is required to issue an annual report in accordance with Education Code section 15280, subsection (b). The reports will be available on the Committee's and District's websites.

4.2.2. Annual Performance Audit. Receive and review copies of the District's annual independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.2.1. The firm performing the annual performance audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be

available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.2.2. The **Governing Board of the** District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the performance audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

4.2.3. Annual Financial Audit. Receive and review copies of the District's annual independent financial audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.3.1. The firm performing the annual bond financial audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.3.2. The **Governing Board of the** District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the financial audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

4.2.4. Inspections. Inspect school facilities and grounds to ensure bond proceeds are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.4.1. Committee members' inspections or site visits must be coordinated with the CBOC Liaison. Committee member visits to any bond project job site must be conducted in accordance with all safety measures in effect at the job site and Committee members must be accompanied by a representative of the District.

4.2.5. Deferred Maintenance. Receive and review copies of any deferred maintenance proposals plans or reports developed by the District.

4.2.6. Cost Saving Measures. Review efforts by the District to maximize bond revenues by implementing cost-saving measures, including, but not limited to the following as required by Education Code section 15278.5:

4.2.6.1. Mechanisms designed to reduce the costs of professional fees.

4.2.6.2. Mechanisms designed to reduce the costs of site preparation.

4.2.6.3. Recommendations regarding the joint use of core facilities.

4.2.6.4. Mechanisms designed to reduce costs by incorporating efficiencies in school site design.

4.2.6.5. Recommendations regarding the use of cost-effective and efficient reusable facility plans.

4.3. Matters not within the Committee's Review. Consistent with the requirements of law including Education Code Sections 15282, subsection (b), the Committee shall serve a review function and shall not replace or impede the activity and discretionary decision making of the elected Board members, District staff or advisory committees. The Committee shall *not* have authority to:

- 4.3.1. Participate in any bond sale and issuance process or make decisions concerning the timing, terms or structure of a bond issuance, except that the Committee may review the District's plans for any bond sale and may review bond issuance documents upon the conclusion of a bond sale if desired.
- 4.3.2. Determine how bond proceeds will be spent.
- 4.3.3. Select contractors or consultants for bond projects or participate in the negotiation or bid process for such contractors and consultants.
- 4.3.4. Approve construction contracts and/or change orders.
- 4.3.5. Approve construction plans and/or schedules.
- 4.3.6. Require the District to prepare reports or conduct audits more frequently than those required by law.

5. BOND OVERSIGHT COMMITTEE MEMBERSHIP

In accordance with Education Code section 15278, subsection (a), the District's Governing Board shall establish and appoint members to the Committee.

5.1. Number. The Bond Oversight Committee shall consist of a minimum of seven (7) members and no more than eleven (11) members appointed by the Board. Five (5) members must represent distinct constituencies as mandated by Education Code section 15282:

- 5.1.1. one representative of the local business community;
- 5.1.2. one person active in a senior citizens' organization;
- 5.1.3. one person active in a bona fide taxpayers' organization; and
- 5.1.4. the parent or guardian of a child who is enrolled in the District;
- 5.1.5. the parent or guardian of a child enrolled in the District and active in a parent- teacher organization, such as the Parent Teacher Association or school site council.

Other members, selected by the Governing Board, will be selected at-large and based upon the applicant's professional and/or practical experience, recognition or contributions to the community; the diversity of expertise of the Bond Oversight Committee as a whole; and representation of the Committee from various communities within the District.

5.2. Prohibited Persons. The following persons shall not be appointed to the Committee pursuant to Education Code section 15282, subsection (b):

- 5.2.1. Employees or officials of the District; and
- 5.2.2. Vendors, contractors, or consultants of the District.

If, while serving on the Committee a member becomes one of the above-identified persons, the member's service on the Committee shall immediately and automatically terminate.

A Committee member cannot be removed, except for cause, i.e., illegal activity or violation of District or State regulations.

Any vacancy resulting from the termination or dismissal of a member shall be filled by the Board pursuant to its appointment process.

5.3. Term. Committee members shall serve for a term of two (2) years. Members of the Committee may be appointed by the **Governing** Board for no more than three (3) consecutive terms as specified by Education Code 15282, subsection (a). Committee members that have served three (3) consecutive terms shall not be appointed to the Committee again for at least two (2) years following the date the member last served as a Committee member. Members shall serve without compensation.

5.3.1. Existing Committee members that intend to serve an eligible consecutive term shall reapply to the **Governing** Board for consideration pursuant to the **Governing** Board's process for appointing Committee members.

5.3.2. If an existing Committee member represents one of the distinct constituencies mandated by Education Code section 15282 and during the member's term no longer qualifies for that constituency (e.g., ceases to be active within a taxpayers' organization or ceases to have a child enrolled in the District), the member shall be allowed to complete the current term, but shall not be appointed to serve any subsequent term as a representative of that constituency.

5.3.3. The **Governing** Board shall use reasonable efforts to fill vacancies on the Committee within sixty (60) calendar days of being notified of such vacancy. The **Governing** Board shall fill any vacancy pursuant to the **Governing** Board's process for appointing Committee members. Any person appointed to fill the vacancy shall complete the remaining term for that member position.

5.4. Solicitation and Appointment of Members.

The Superintendent or CBOC Liaison and the Committee may advertise for and solicit Applicants ("Applicants") for consideration of appointment to the Committee. The District's Bond Oversight Committee Application ("Application") shall be made publicly available to the community on the District's and Committee's website. Applicants can self-nominate by submitting an Application. The Application shall consist of the contact information, membership criteria, personal statement, and ~~an option to provide a~~ resume. If the Applicant is a Committee member applying to serve an additional term, the Application remains the same.

3

Committee members shall be selected based on merit through a transparent process and appointed pursuant to the following process:

5.4.1. Any Application submitted shall be submitted to and reviewed by the Superintendent or CBOC Liaison and CBOC Chair. If the Application meets the minimum statutory criteria, then the Applicant will be notified that they have been approved as a Candidate ("Candidate"). If the Application does not meet the minimum statutory criteria or the Application is incomplete, then the Applicant will be notified of the status of their Application.

At a public meeting

5.4.2. The Selection Committee ("Selection Committee") shall review and ~~may~~ interview all Candidates. ¹ (4)

5.4.2.1. The Selection Committee shall include five members: the CBOC Chair and a designated appointee from the CBOC, two members of the Board of Education, and the Superintendent or CBOC Liaison.

5.4.2.2. The Selection Committee shall make recommendations to the Board to assist the Board in appointing Committee members.

55. Ethics: Conflicts of Interest. By accepting appointment to the Committee, each member must agree to comply with Articles 4 (commencing with section 1090) and 4.7 (commencing with section 1125) of Division 4 of Title 1 of the California Government Code and the Political Reform Act (Gov. Code §§ 81000 et seq.). Committee members may not hold any incompatible office or position during their term of membership. Committee members shall disclose immediately any possible or potential conflict of interest. A Committee member's failure to disclose any possible or potential conflict of interest when known or when reasonably should be known, will result in the member's removal from the Committee.

6. MEETINGS

6.1. All Committee meetings shall be open to the public and are subject to the California Brown Act (Govt Code section 54950 et seq.). District staff, as designated by the Superintendent or designee, will be responsible for working with the chair of the Committee to ~~prepare and~~ properly notice agendas, minutes and reports of the Committee. No bond funds may be used to pay any of these expenses. (5)

~~6.2. At its organizational meeting and annually thereafter, the Committee will select a Chair and Vice-Chair/Secretary. Committee decisions will be made by majority vote of a quorum present and shall follow Robert's Rules. For purposes of this Committee, a quorum consists of half of the total membership plus one member. All members shall be entitled to one vote on Committee recommendations.~~ (6)

6.3. ~~The Committee shall meet at least quarterly.~~ (7)

7. DISTRICT SUPPORT

7.1. District will provide technical and administrative assistance in furtherance of the Committee's work. No bond funds shall be used to fund any of these technical and/or administrative expenses. The District's support includes:

7.1.1. Presenting for the Committee's review, financial and project reports that will include project plans, timelines, and cost information. The Committee will also be provided with the annual performance and financial audits that are required by law. District staff shall identify the budget by fund and account code on each Board action precis that recommends the expenditure of bond funds for facility projects.

Participants

7.1.2. Providing administrative support for Committee and subcommittee meetings, if any, including ~~assisting in preparing agenda packets~~, meeting logistics, meeting notes and recordings, posting agendas, minutes, and recordings to the Committee website. 8

7.1.3. The Associate Superintendent of Operations will serve as a CBOC Liaison. The Superintendent and CBOC Liaison may assign such other District staff and professional service providers as needed to assist the Committee in carrying out its duties.

7.1.4. The Committee and Board may hold joint meetings during the first quarter (January through March) and third quarter (July through September) of each year.

7.1.5. ~~The Committee will make reports to the Board in accordance with the District's policy for such matters. All recommendations approved by the Committee shall be presented to the Board of Education.~~ 9

7.1.6. ~~Providing committee members training on the Brown Act.~~ 10

7.1.7. Provide Committee members with expedited access to the District's public records by providing the Committee a specialized process for submitting a Public Records Request pursuant to the California Public Records Act. District staff will publish a monthly report summarizing the previous twelve months of all Committee requests for records.

8. **TERMINATION.** The Board shall terminate the Committee at the earlier date of when: (a) all bond proceeds have been expended; or (b) all projects funded by a bond measure are complete.

9. **ORDER OF PRECEDENCE.** ~~In the event of a conflict between this policy, any legal or statutory requirement and any Committee bylaw, the following shall be the order of precedence: (1) legal or statutory requirement; then (2) this policy; then (3) Committee bylaws.~~ 11

Board Policies Relevant to School Bond Construction Program

Board Policy 3400 Management of District Assets/Accounts and Administrative Regulation 3400

Board Policy 7000 Facilities

? This is a Section header, NOT a policy.

Legal Reference

EDUCATION CODE

15264-15288

CALIFORNIA CONSTITUTION

Article XIII A, Section 1 (b) Article XVI, Section 18 (b)

Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: August 7, 2008 Richmond, California

Need Date

revised: January 9, 2008

6-1-23

A

revised: November 16, 2011

revised: May 14, 2014

revised: December 9, 2015

revised: January 18, 2023

WCCUSD CBOC

Board Policy BP 7214.2 Citizens' Bond Oversight Committee

Proposed Amendments by Anton Jungherr

June 5, 2023

EXHIBIT B

9/12/2022

West Contra Costa Unified School District

Board Policy

Citizens' Bond Oversight Committee

BP 7214.2

Facilities

1. BACKGROUND INFORMATION

Proposition 39, approved by California voters in the General Election of November 7, 2000, provides that the Governing Board of a school district may pursue the authorization and issuance of general obligation bonds passed in even-numbered years by a vote of 55 percent or more of the electorate instead of a two-thirds majority.

Commented [1]: Statute uses the term governing board.

As a result of the passage of Proposition 39, language was added to the California Education Code requiring school districts passing a bond designated as a Proposition 39 bond to ensure all the following are realized:

- (a) Vigorous efforts are undertaken to ensure that all expenditures of bond revenues are in strict conformity with the law.
- (b) Taxpayers directly participate in the oversight of bond expenditures.
- (c) The members of the oversight committee promptly alert the public to any waste or improper expenditure of bond revenues.
- (d) That the unauthorized expenditures of bond revenues are vigorously investigated, prosecuted, and that the courts act swiftly to restrain any improper expenditures.

In furtherance of the Legislature's intent, school districts passing a bond designated as a Proposition 39 bond must establish and appoint members to an independent citizens' oversight committee ("Bond Oversight Committee," "Committee," or "CBOC") to actively review and report on uses of bond revenues to ensure that they are spent only on school facilities improvements allowed under each bond measure and not for any other purpose. The Bond Oversight Committee must be established within sixty (60) days of the date that the school district's Governing Board enters the election results in its minutes. A school district may also establish a voluntary oversight committee for any general obligation bond adopted by a two-thirds (2/3) vote of the electorate. California Education Code Sections 15278 through 15288 govern the establishment and operation of the Bond Oversight Committee.

2. PURPOSE OF POLICY

West Contra Costa Unified School District ("District") voters have approved multiple Proposition 39 School Bond Measures. In accordance with legal requirements, the District has established an independent Bond Oversight Committee to provide oversight for these ballot measures.

The purpose of this policy is to (a) ensure the District meets its legal requirements related to the use of Prop 39 bond proceeds; (b) establish the policies and procedures for the form, operation, appointment and related matters of the Bond Oversight Committee; and (c) establish the District's commitment to support the Committee's efficient and effective operation.

3. COMMITTEE PURPOSE

The purpose of the Bond Oversight Committee shall be to inform the public concerning the expenditure of bond revenues. The Committee shall actively review and report on the proper expenditure of taxpayers' money for school construction. The Committee shall advise the public as to whether the District is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution. The Committee shall convene to provide independent oversight for, but not be limited to, both of the following:

3.1. Ensuring that bond revenues are expended only for the purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

3.2. Ensuring that, as prohibited by subparagraph (A) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, no funds are used for any teacher or administrative salaries or other school operating expenses.

4. COMMITTEE DUTIES & AUTHORIZED ACTIVITIES

The Bond Oversight Committee is charged by State law to ensure that bond proceeds are spent only for construction, reconstruction, rehabilitation or replacement of District facilities, including the furnishing and equipping of facilities or the acquisition or lease of real property, in compliance with the specific projects listed in the District's bond measures. The Committee shall ensure that no funds are expended for teacher or administrator salaries or other operating expenses.

4.1. Bylaws. Committee bylaws establish the operational rules to manage the operation of the Committee. These bylaws and operational rules shall be in compliance with this Board Policy and all applicable laws.

4.2. Authorized Activities. The Committee is authorized by law to engage in any of the following activities:

4.2.1. Committee Reports. The Committee shall issue regular reports on the results of its activities. The Committee is required to issue an annual report in accordance with Education Code section 15280, subsection (b). The reports will be available on the Committee's and District's websites.

4.2.2. Annual Performance Audit. Receive and review copies of the District's annual independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.2.1. The firm performing the annual performance audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.2.2. The Governing Board of the District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the performance audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

Commented [2]: Edited to align with statute.

4.2.3. Annual Financial Audit. Receive and review copies of the District's annual independent financial audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.3.1. The firm performing the annual bond financial audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.3.2. The Governing Board of the District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the financial audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

Commented [3]: Edited to align with statute.

4.2.4. Inspections. Inspect school facilities and grounds to ensure bond proceeds are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.4.1. Committee members' inspections or site visits must be coordinated with the CBOC Liaison. Committee member visits to any bond project job site must be conducted in accordance with all safety measures in effect at the job site and Committee members must be accompanied by a representative of the District.

4.2.5. Deferred Maintenance. Receive and review copies of any deferred maintenance proposals, plans or reports developed by the District.

4.2.6. Cost Saving Measures. Review efforts by the District to maximize bond revenues by implementing cost-saving measures, including, but not limited to the following as required by Education Code section 15278.5:

4.2.6.1. Mechanisms designed to reduce the costs of professional fees.

4.2.6.2. Mechanisms designed to reduce the costs of site preparation.

- 4.2.6.3. Recommendations regarding the joint use of core facilities.
- 4.2.6.4. Mechanisms designed to reduce costs by incorporating efficiencies in school site design.
- 4.2.6.5. Recommendations regarding the use of cost-effective and efficient reusable facility plans.

4.3. Matters not within the Committee's Review. Consistent with the requirements of law including Education Code Sections 15282, subsection (b), the Committee shall serve a review function and shall not replace or impede the activity and discretionary decision making of the elected Board members, District staff or advisory committees. The Committee shall not have authority to:

- 4.3.1. Participate in any bond sale and issuance process or make decisions concerning the timing, terms or structure of a bond issuance, except that the Committee may review the District's plans for any bond sale and may review bond issuance documents upon the conclusion of a bond sale if desired.
- 4.3.2. Determine how bond proceeds will be spent.
- 4.3.3. Select contractors or consultants for bond projects or participate in the negotiation or bid process for such contractors and consultants.
- 4.3.4. Approve construction contracts and/or change orders.
- 4.3.5. Approve construction plans and/or schedules.
- 4.3.6. Require the District to prepare reports or conduct audits more frequently than those required by law.

5. BOND OVERSIGHT COMMITTEE MEMBERSHIP

In accordance with Education Code section 15278, subsection (a), the District's Governing Board shall establish and appoint members to the Committee.

- 5.1. Number. The Bond Oversight Committee shall consist of a minimum of seven (7) members and no more than eleven (11) members appointed by the Board. Five (5) members must represent distinct constituencies as mandated by Education Code section 15282:
 - 5.1.1. one representative of the local business community;
 - 5.1.2. one person active in a senior citizens' organization;
 - 5.1.3. one person active in a bona fide taxpayers' organization; and
 - 5.1.4. the parent or guardian of a child who is enrolled in the District;
 - 5.1.5. the parent or guardian of a child enrolled in the District and active in a parent- teacher organization, such as the Parent Teacher Association or school site council.

5.1.6.

Other members, selected by the Governing Board, will be selected at-large and based upon the applicant's professional and/or practical experience, recognition or contributions to the community; the diversity of expertise of the Bond Oversight Committee as a whole; and representation of the Committee from various communities within the District. Except where restricted by statute, membership preference shall be given to those that own real property, live or meaningfully work within the jurisdictional boundaries of the West Contra Costa Unified School District, yet meet the Governing Board's desire for diversity of expertise and experience.

①

5.2. Prohibited Persons. The following persons shall not be appointed to the Committee pursuant to Education Code section 15282, subsection (b):

5.2.1. Employees or officials of the District; and

5.2.2. Vendors, contractors, or consultants of the District.

If, while serving on the Committee a member becomes one of the above-identified persons, the member's service on the Committee shall immediately and automatically terminate.

Commented [4]: elected officials are prohibited per Ed. Code.

②

A Committee member ~~cannot~~ may be removed, ~~except~~ for cause, i.e., illegal activity or violation of District or State regulations. Additionally, the Committee, through their bylaws process, may develop other reasonable, customary and equitable criteria and procedure for removal of members, (i.e. poor attendance).

Any vacancy resulting from the termination or dismissal of a member shall be filled by the Governing Board pursuant to its appointment process.

5.3. Term. Committee members shall serve for a term of two (2) years. Members of the Committee may be appointed by the Governing Board for no more than three (3) consecutive terms as specified by Education Code 15282, subsection (a). Committee members that have served three (3) consecutive terms shall not be appointed to the Committee again for at least two (2) years following the date the member last served as a Committee member. Members shall serve without compensation.

5.3.1. Existing Committee members that intend to serve an eligible consecutive term shall reapply to the Governing Board for consideration pursuant to the Governing Board's process for appointing Committee members.

5.3.2. If an existing Committee member represents one of the distinct constituencies mandated by Education Code section 15282 and during the member's term no longer qualifies for that constituency (e.g., ceases to be active within a taxpayers' organization or ceases to have a child enrolled in the District), the member shall be allowed to complete the current term, but shall not be appointed to serve any subsequent term as a representative of that constituency.

5.3.3. The Governing Board, WCCUSD Staff and the Committee shall use reasonable efforts to recruit for and fill vacancies on the Committee within sixty (60) calendar days of being notified of such vacancy. The Governing Board shall fill any vacancy pursuant to the Governing Board's process for appointing Committee members. Any person appointed to fill the vacancy shall complete the remaining term for that member position.

③

Commented [5]: Committee members shall be removed for illegal activity or violation of District (we need an attorney to wordsmith b/c there could be minor infractions that we would not care about) or state regulation. The CBOC may formulate additional reasonable removal policies pertaining to irregular attendance and behavior.

5.4. Solicitation and Appointment of Members.

When the Committee anticipates or knows of openings, ~~The~~ Superintendent or CBOC Liaison and the Committee ~~may~~shall advertise for and solicit Applicants ("Applicants") for consideration of appointment to the Committee. The District's Bond Oversight Committee Application ("Application") shall be made publicly available to the community on the District's and Committee's website. Applicants can self-nominate by submitting an Application. The Application shall consist of the contact information, membership criteria, personal statement, and an option to provide a resume. If the Applicant is a Committee member applying to serve an additional term, the Application remains the same.

Committee members shall be selected based on merit through a transparent process and appointed pursuant to the following process.

5.4.1. Any Application submitted shall be submitted to and reviewed by the Superintendent or CBOC Liaison and CBOC Chair. If the Application meets the minimum statutory criteria, then the Applicant will be notified that they have been approved as a Candidate ("Candidate"). If the Application does not meet the minimum statutory criteria or the Application is incomplete, then the Applicant will be notified of the status of their Application.

5.4.2. The Selection Committee ("Selection Committee") shall review and may interview all Candidates.

5.4.2.1. The Selection Committee shall include five members: the CBOC Chair and a designated appointee from the CBOC, two members of the Board of Education, and the Superintendent or CBOC Liaison.

5.4.2.2. The Selection Committee shall make recommendations to the Governing Board to assist the Board in appointing Committee members.

5.5. Ethics: Conflicts of Interest. By accepting appointment to the Committee, each member must agree to comply with Articles 4 (commencing with section 1090) and 4.7 (commencing with section 1125) of Division 4 of Title 1 of the California Government Code and the Political Reform Act (Gov. Code §§ 81000 et seq.). Committee members may not hold any incompatible office or position during their term of membership. Committee members shall disclose immediately any possible or potential conflict of interest. A Committee member's failure to disclose any possible or potential conflict of interest when known or when reasonably should be known, will result in the member's removal from the Committee.

6. MEETINGS AND COMMITTEE OPERATIONS

6.1. All Committee meetings shall be open to the public and are subject to the California Brown Act (Govt Code section 54950 et seq.). District staff, as designated by the Superintendent or designee, will be responsible for working with the chair of the Committee to prepare and properly notice agendas, minutes and reports of the Committee. No bond funds may be used to pay any of these expenses.

6.2. At its annual organizational meeting, and in adherence with Committee's bylaws and chosen parliamentary procedure, the Committee shall at minimum:

- Select at minimum a person(s) to assume the committee leadership function and take meeting minutes. The Committee may, through its bylaws and parliamentary procedure process, designate and select other Committee officers and form subcommittees.
- In agreement with the CBOC Liaison, the committee will:
 - i. adopt a yearly meeting calendar that does not conflict with the Governing Board's meeting calendar.
 - ii: select the member to serve on the CBOC Selection Committee. Committee will ~~shall select and always have select~~ at minimum a point person who will serve as the contact to the District's liaison/secretary to take minutes, if and Vice-Chair/Secretary.
- The Committee shall be run and decisions shall be made using a the recognized parliamentary procedure of their choosing. by majority vote of a quorum present and shall follow Robert's Rules. For purposes of this Committee, a quorum consists of half of the total membership plus one member.
- Committee quorum is dictated by the committee's bylaws and/or its adopted parliamentary procedure.
- All members shall be entitled to one vote on Committee recommendations. There is no voting by proxy.

7. COMMITTEE OPERATIONS

In accordance with statute, the Committee is required to post its committee meeting's minutes, any reports it issues.

6.-43. The Committee shall meet at least quarterly and is expected to meet at least 9 times over the course of a school year.

Through Administrative Regulation, the Superintendent through the CBOC Liaison and working in cooperation with the Committee Chair shall:

- i. develop and keep current a member recruitment strategy and timeline.
- ii. develop and keep current relevant onboarding and training materials for members. Materials shall be distributed to new members and shall remain available to all members.
- work in cooperation with the Selection Committee to develop and keep current a member application and vetting process.
- shall establish and maintain a procedure enabling the Governing Board to respond to all findings, recommendations and concerns as directed by statute and indicated under 4. Committee Duties and Activities, 4.2.2.2. and 4.2.3.2.

7. DISTRICT SUPPORT

7.1. The District will provide technical and administrative assistance in furtherance of the Committee's work. No bond funds shall be used to fund any of these technical and/or administrative expenses. The District's support includes:

7.1.1. Presenting for the Committee's review, complete, accurate and timely financial and project reports that will include Facility Master Plans, project plans, timelines, and cost information. The Committee will also be provided with the annual performance and financial audits that are required by law. District staff shall identify the budget by fund and account code on each Board action precis that recommends the expenditure of bond funds for facilities. All documents shall be presented within the timeframes required by the Brown Act.

7.1.2. Entrance conference with auditors within the scope previously specified.

7.1.33. Providing administrative support for Committee and subcommittee meetings, if any, including assisting in preparing agenda packets, meeting logistics, meeting notes and recordings, posting agendas, minutes, and recordings to the Committee website.

7.1.4. The Associate Superintendent of Operations will serve as a CBOC Liaison. The Superintendent and CBOC Liaison may assign such other District staff and professional service providers as needed to assist the Committee in carrying out its duties.

7.1.54. The Committee and the WCCUSD Governing Board shall meet at minimum once a year. The may hold joint meetings during the first quarter (January through March) and third quarter (July through September) of each year. meeting shall focus on the content of the Committee's required annual report as well as other pertinent matters of business. The meeting shall be scheduled within 60 days of the report's publication.

7.1.65. The Committee will make reports to the Governing Board in accordance with the District's policy for such matters. All recommendations approved by the Committee shall be presented to the Board of Education.

7.1.76. Providing Committee members training on the Brown Act.

7.1.87. Provide Committee members with expedited access to the District's public records by providing the Committee a specialized process for submitting a Public Records Request pursuant to the California Public Records Act. District staff will publish a monthly report summarizing the previous twelve months of all Committee requests for records.

8. TERMINATION. The Governing Board shall terminate the Committee at the earlier date of when: (a) all bond proceeds have been expended; or (b) all projects funded by a bond measure are complete.

9. ORDER OF PRECEDENCE. In the event of a conflict between this policy, any legal or statutory requirement and any Committee bylaw, the following shall be the order of precedence: (1) legal or statutory requirement; then (2) this policy; then (3) Committee bylaws.

Board Policies Relevant to School Bond Construction Program
 Board Policy 3400 Management of District Assets/Accounts and Administrative Regulation 3400
 Board Policy 7000 Facilities
 Legal Reference
 EDUCATION CODE
 15264-15288
 CALIFORNIA CONSTITUTION
 Article XIII A, Section 1 (b) Article XVI, Section 18 (b)
 Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
 adopted: August __, 2008 Richmond, California
 revised: January 9, 2008
 9/12/2022
 revised: November 16, 2011
 revised: May 14, 2014
 revised: December 9, 2015
 Revised:

Concerns Registered from Board Members during the meeting

Local Membership
 Length of Terms
 Some language in policy does not match statute
 Dipping into Bylaws
 Parliamentary Procedure
 Committee Officers
 Attorney/General Counsel
 Removal of Members

Other

Formatted: Font: Not Bold

WCCUSD CBOC
June 30, 2022, Bond Building Fund
Financial and Performance Audits
CBOC Review

CBOC Agenda August 14, 2023

Executive Summary

June 30, 2022, Bond Building Fund financial and performance audit reports were submitted past the March 31, 2023, statutory deadline, submitted late to the CBOC, did not include \$77.6 million Measure J bonds, and did not reference the California Audit guide, Appendix A. The draft audit reports were not submitted to the CBOC. The performance audit incorrectly stated the Measure R outstanding bonds as \$575 million, which should be \$75 million. The district needed to provide the CBOC with the eight requested documents to complete its review. The CBOC did not conduct entrance and exit conferences with the auditors. The Fiscal Coordinator Facilities position has been vacant for eighteen (18) months. This position approves all contracts and change orders.

Purpose

Education Code §15278 (c) (1) & (2) provides for the CBOC to review annual Bond Building Fund financial and performance audit reports. This is the CBOC's review of the June 30, 2022, audit reports. This review will reference the *CBOC FY 22 Audit Inquiries* included in the July 10, 2023, CBOC agenda packet, pages 44-53.

Review

Requirement	Actual	Complied?	Item # ¹
Compliance with Education Code			
Financial audit due March 31, 2023	April 27, 2023	No	1
Submit the financial audit to CBOC at the same time as submitted to the district.	April 28, 2023	No	2
Performance audit due March 31, 2023	April 18, 2023	No	45
Submit the performance audit to CBOC at the same time as submitted to the district.	April 28, 2023	No	46

¹Item #, *CBOC FY 22 Audit Inquires*, July 10, 2023, CBOC Agenda Packet, pages 44-53.

WCCUSD CBOC
June 30, 2022, Bond Building Fund
Financial and Performance Audits
CBOC Review

CBOC Agenda August 14, 2023

Requirement	Actual	Complied?	Item # ¹
Measure J's unissued bonds of \$77,590,292 are not included in the financial audit because there were no expenditures in FY 2022.	How would the CBOC and public know this if not reported in the audit?	No	18
The financial audit is required to be conducted in accordance with California Audit Guide, Appendix A.	The auditor's opinion does not include this reference.	No	21
Compliance with Board Policy 7214.2			
Deliver draft financial audit to CBOC at the same time as submitted to the district.	Submitted to the district on April 19, 2023, not submitted to CBOC.	No	3&4
Deliver draft performance audit to CBOC at the same time as submitted to the district.	Submitted to the district on April 14, 2023, not submitted to CBOC.	No	47&48
Compliance with Government Auditing Standards			
The performance audit incorrectly reported Measure R's outstanding bond as \$575,000,000, which should be \$75,000,000.	\$75,000,000	No	59
The June 30, 2021, performance audit did not follow up on the prior year's finding on allocating salaries for jointly funded positions.	The report was not reissued and corrected as State Controller's Office recommended.	No	68
Compliance with CBOC Information Requests			
Christy White's engagement letter	The requested information should have been provided.	No	34
Management representation letter to Christy White.	The requested information should have been provided.	No	37
Cash and investment reconciliation.	The requested information should have been provided.	No	42
Eide Bailly letter to district on your responsibilities.	The requested information should have been provided.	No	69

WCCUSD CBOC
June 30, 2022, Bond Building Fund
Financial and Performance Audits
CBOC Review

CBOC Agenda August 14, 2023

Requirement	Actual	Complied?	Item # ¹
Management representation letter to Eide Baily.	The requested information should have been provided.	No	72
Vacant Fiscal Coordinator Facilities position impact.	The requested information should have been provided.	No	80
March 2023 Munis Access monitoring report.	The requested information should have been provided.	No	91
Arbitrage of bond funds.	The requested information should have been provided.	No	93
Compliance with CBOC Prior Practices			
CBOC financial audit entrance conference.	This was not done.	No	10
CBOC performance audit entrance conference.	This was not done.	No	11
CBOC financial audit exit conference.	This was not done.	No	53
CBOC performance audit exit conference.	This was not done.	No	54
Compliance with Internal Controls			
The Fiscal Coordinator Facilities position has been vacant for eighteen (18) months.	This position approves all contracts and change orders.	No	75

Recommendations

1. This report be included in the Board of Education Agenda packet for the August 23, 2023, Board meeting.
2. The scope of the June 30, 2023, performance audit includes the twenty-two (22) audit objectives performed in the June 30, 2019, performance audit.
3. The district provides to the CBOC by August 22, 2023, the eight (8) documents previously requested that still need to be provided.
4. The district requires Eide Baily to reissue the June 30, 2021, performance audit to include an opinion on implementing the prior year's audit finding.
5. CBOC appoints an Audit Subcommittee to conduct entrance and exit conferences for the FY2023 financial and performance audits.

Anton Jungherr

August 8, 2023

CBOC Review of the 2021-2022 Financial and Performance Audits

Purpose:

Education Code §15278 (c) (1) & (2) provides for the CBOC to review annual Bond Building Fund financial and performance audit reports. This is the CBOC's review of the June 30, 2022, audit reports. This review will reference the *CBOC FY 22 Audit Inquiries* included in the July 10, 2023, CBOC agenda packet, pages 44-53, [which is attached to this report](#).

Observations:

1. No waste fraud or abuse was found in the school bond construction program.
2. Both reports did not mention that the Fiscal Coordinator position of the Facilities and Planning Department position has been vacant since September 2022, nine (9) months of the 2021-2022 fiscal year. (question 78). This position approves all contracts and change orders. This could have presented a significant risk to the School Construction Bond Program.
When asked in questions #108 and 109, if they noticed any difference in the quality of the data that they received during this period, neither auditor mentioned any difference in the quality of the data and both mentioned it may have caused the arrival of the data being later than they anticipated.
3. The Performance audit listed the reference for their audit was GAGAS standards. However, they did not mention 2020-21 Guide for Audits of K-12 Local Education Agencies and State Compliance Reporting, Attachment A. This reference is a California state reference document that should have been cited. In the answer to question # 21, the auditor agreed with this assessment.
4. Both reports were received after March 31, 2023, the legally required due date.
In the answers to questions #1, 5, 45, 49, 104, and the April 13th audit cover letter from Eide Bailly, you can see that the audits were not received by the March 31st deadline and both auditors said the reason was that they did not receive the material from the District soon enough to meet that deadline.
Note that in the answers to questions #8, 9, 51 and 52, both auditor's fieldwork began in January 2023. Since the fiscal year ended on June 30, 2022, they waited seven months to start their audits. If this was a contractual starting date, then their late submission date for their final reports of the audits was due to an unexpected problem, of a shortage in the number of District personnel. However, if it was not a contractual starting date, the auditors did not take into consideration their client's available resources when they planned their fieldwork start dates.

5. Ed code #15286 states that the audits should be submitted to the CBOC at the same time they are submitted to the school district. According to the answers to questions #45 and 46, the performance audit was received by the District on April 18, 2023 but not given to the CBOC until April 28, 2023.
6. According to Board Policy 7.214.2, the drafts of the audits are to be given to the CBOC at the same time they are given to the District. The drafts of the audits were given to the District but the staff never forwarded them to the CBOC.
According to the answers to questions #3, 4, 47, and 48, drafts of the audits were received by the District on April 14th and 19th but they were not forwarded to the CBOC. This action negated the purpose of receiving drafts of the audit reports.

Because the documents given to the CBOC just prior to the auditors' presentations on May 8th, were the final reports not drafts of the final reports, any adjustments they would have had to make could not have been incorporated in their final reports. Note the auditors reply to question # 21, concerning adding a reference document (mentioned in observation #2 above) was "we will make a note to add for next year."

(The same thing happened with the 2020-2021 Performance audit – see question #68. The final audit report did not include, in its scope or in its conclusion, mention of a finding in the 2019-2020 audit (lack of timekeeping controls). They did review and verify that it was successfully implemented in their 2020-2021 audit but no mention of this was written in their final report. They simply added a slide, on their finding, in the 2020-2021 audit presentation to the Board but never changed their final audit report. In emails from the California State Comptroller's Office, they agreed that the scope and conclusion sections should have been corrected and one of their suggestions was to have the auditor reissue their report.)

Recommendations:

1. This report be included in the Board of Education Agenda packet for the August 23, 2023, Board meeting.
2. The Board request that the 2023-2024 Performance Audit include the following reference, *2020-21 Guide for Audits of K-12 Local Education Agencies and State Compliance Reporting, Attachment A*.
3. The Board request that, for the 2023-2024 audits, when the auditors plan for their fieldwork start date, they take into consideration the District's available personnel resources.
4. Direct bond program staff, that as soon as they receive the auditors' drafts and final reports, they pass them on to the CBOC.

Report prepared by: Lorraine Humes 8/8/23

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
1. Question: When was the audit report delivered to the District?	1	Bond Financial Audit, June 30, 2022 (CW)	April 27, 2023
2. Question: When was the audit report delivered to the CBOC?	2	Bond Financial Audit, June 30, 2022 (CW)	April 28, 2023
3. Question: When was the draft audit report delivered to the District?	3	Bond Financial Audit, June 30, 2022 (CW)	April 19, 2023
4. Question: When was the draft audit report delivered to the CBOC?	4	Bond Financial Audit, June 30, 2022 (CW)	The draft audit report was not delivered to the CBOC
5. Question: Why was the audit report 24 days late?	5	Bond Financial Audit, June 30, 2022 (CW)	The District was delayed in getting some of the audit requests to the audit firm.
6. Question: Who was the lead audit partner for this report?	6	Bond Financial Audit, June 30, 2022 (CW)	Michael Ash
7. Question: Has this lead audit partner served for WCCUSD financial audits for more than six previous fiscal years?	7	Bond Financial Audit, June 30, 2022 (CW)	This is the 5th year he has been involved in the audit.
8. Question: When did the fieldwork begin?	8	Bond Financial Audit, June 30, 2022 (CW)	January 2023
9. Question: When did the fieldwork end?	9	Bond Financial Audit, June 30, 2022 (CW)	April 2023
10. Question: When was the CBOC entrance conference held?	10	Bond Financial Audit, June 30, 2022 (CW)	Our only communication with the CBOC was at the May 8, 2023 CBOC meeting
11. Question: When was the CBOC exit conference held?	11	Bond Financial Audit, June 30, 2022 (CW)	Our only communication with the CBOC was at the May 8, 2023 CBOC meeting
12. Question: Were any members of the CBOC interviewed?	12	Bond Financial Audit, June 30, 2022 (CW)	Our only communication with the CBOC was at the May 8, 2023 CBOC meeting
13. Question: What was the cost of the audit?	13	Bond Financial Audit, June 30, 2022 (CW)	The cost of the bond financial audit for FY 22 covering measures D, E, and R cost \$12,200.
14. Question: What account was charged for the cost of the audit?	14	Bond Financial Audit, June 30, 2022 (CW)	The codes below were used for the bond financial audit. 21-9790-5830-615-0000-8500-400130-0-0000-01396-61501 -97905830 -844AUDT
15. Question: When did the Board approve the audit agreement?	15	Bond Financial Audit, June 30, 2022 (CW)	October 19, 2022
16. Question: Has the District's comprehensive audit been issued for June 30, 2022?	16	Bond Financial Audit, June 30, 2022 (CW)	Yes
17. Question: Has the auditor reviewed the Districts' unaudited actuals for June 30, 2022?	17	Bond Financial Audit, June 30, 2022 (CW)	Yes
18. Question: Why is the Measure J 2006 bond authorization of \$ 400,000,000 not included in this audit?	18	Bond Financial Audit, June 30, 2022 (CW)	There were no Measure J expenditures in FY 2022.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
19. Question: Should the audit report disclose that it is late 24 days past the statutory deadline of March 31, 2023?	19	Bond Financial Audit, June 30, 2022 (CW)	This is not required, would be up to the District whether to disclose.
20. Question: Does the CBOC roster give the reader a clear understanding of the membership status of the CBOC? Minimum of seven members is legally required, no legally required parent or guardian, no legally required parent or guardian & PTA Member, legally required senior citizen position only filled for 58% of the year.	20	Bond Financial Audit, June 30, 2022 (CW)	This is how we typically present the CBOC roster. The District can decide to present differently if they choose.
21. Question: Should the Basis for Opinion reference Appendix A of the 2021-22 Guide for Annual Audits K-12 Local Education Agencies and State Compliance Reporting published by the Education Audit Appeals Panel?	21	Bond Financial Audit, June 30, 2022 (CW)	Will make a note to add for next year.
22. Question: Why do you not express an opinion on the effectiveness of the District's internal control?	22	Bond Financial Audit, June 30, 2022 (CW)	Government Auditing Standards does not require an opinion on the effectiveness of the District's internal control. I have not seen opinions on internal control given in government audits.
23. Question: Have you reviewed Eide Bailly's April 13, 2023, letter to the Board of Education and Citizens' Bond Oversight Committee on significant risks identified regarding management override of controls?	23	Bond Financial Audit, June 30, 2022 (CW)	Yes. Management override of controls is also a significant risk in the financial audit. We consider it to be a significant risk in all of our financial audits.
24. Question: Why was \$259,889 debt service interest and other paid from Measure R bond Funds?	24	Bond Financial Audit, June 30, 2022 (CW)	Cost of Issuance of the Election of 2020 Measure R Bond Sale of \$75M, and the remainder of the Cost of Issuance refunding <\$12,625.00>.
25. Question: Why was there a \$2,043,731 loss on investments?	25	Bond Financial Audit, June 30, 2022 (CW)	This is due to the material difference between historical cost and fair value in the Contra Costa County Investment Pool at June 30, 2022.
26. Question: Why is there no budgetary data?	26	Bond Financial Audit, June 30, 2022 (CW)	Budgetary comparison information is required to be presented for the General Fund and any major special revenue funds for the District audit. Budgetary comparison information for capital projects funds is not required to be presented.
27. Question: What does the County Treasury pooled investment credit risk rating of AAAf/S1+ means?	27	Bond Financial Audit, June 30, 2022 (CW)	This is a rating of the investments held in the Contra Costa County Investment Pool.
28. Question: Why was no accrued payroll on June 30, 2023, other than \$298 for Measure D?	28	Bond Financial Audit, June 30, 2022 (CW)	June regular pay date was June 30, 2022, and included extra hour works from 5/11/2022 - 06/10/2022. There was extra admin overtime from 6/11/2022-6/22/2022 submitted to payroll on 7/7/2022. It was paid on 7/15/2022 and accrued since the work was done the prior year, a total amount of \$297.64. There was no large amount of payroll accrual.
29. Question: What litigation was open on June 30, 2022?	29	Bond Financial Audit, June 30, 2022 (CW)	There is no open litigation.
30. Question: District audit building fund of \$217,260,370; what page is this number on District audit?	30	Bond Financial Audit, June 30, 2022 (CW)	Page 16

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
31. Question: Why was there a reclassification of \$2,043,731?	31	Bond Financial Audit, June 30, 2022 (CW)	This is due to the material difference between historical cost and fair value in the Contra Costa County Investment Pool at June 30, 2022.
32. Question: Why did you not express an opinion on the District's compliance with the Education Codes section regarding the Citizens' Bond Oversight Committee?	32	Bond Financial Audit, June 30, 2022 (CW)	This is not required for a bond financial audit.
33. Question: Why was this letter not addressed to the CBOC?	33	Letter to BOE dated April 24, 2023 (CW)	This is a Governance letter, so we have always addressed to just the Board. I don't see an issue with addressing to the CBOC as well in the future if that is the preference.
34. Question: Can you provide your August 16, 2022, letter to the Board of Education?	34	Letter to BOE dated April 24, 2023 (CW)	This is the engagement letter, the District has a signed copy.
35. Question: Did you encounter any difficulties in dealing with management?	35	Letter to BOE dated April 24, 2023 (CW)	No significant difficulties, the only area of improvement would be to provide documents more timely.
36. Question: What misstatements did management make?	36	Letter to BOE dated April 24, 2023 (CW)	The only misstatement was recording the difference between historical cost and fair value in the Contra Costa County Investment Pool at June 30, 2022.
37. Question: Can you provide a copy of the management representation letter dated April 24, 2023?	37	Letter to BOE dated April 24, 2023 (CW)	Attached.
38. Question: Did management have consultations with other accountants?	38	Letter to BOE dated April 24, 2023 (CW)	No
39. Question: Why is the supplementary information so limited?	39	Letter to BOE dated April 24, 2023 (CW)	There is no Supplementary Information that is required to be presented for a bond financial audit.
40. Question: What does "RSI" mean?	40	Letter to BOE dated April 24, 2023 (CW)	Required Supplementary Information. This is information required by the Governmental Accounting Standards Board. There is no RSI for a bond financial audit.
41. Question: Why can't the CBOC use the information in the audit?	41	Letter to BOE dated April 24, 2023 (CW)	This is a standard Governance letter. Typically it just references the Board and Management. I don't see an issue with referencing the CBOC specifically in the future.
42. Question: How does cash and investment \$187,940,547 reconcile with \$219,707,382 on Report #13 Bond Program Financial Status?	42	Letter to BOE dated April 24, 2023 (CW)	UPDATED: Cash and Investment, \$187,940,547 on the audit report, is equal to (Cash & Equivalents + Cash with Fiscal Agent less NON-BOND MEASURE \$33,235,194) on Report#13 \$223,219,471 - \$33,235,194 = \$189,984,277. The variance is \$2,043,730, which is the Fair value adjustment. On Report#13, the Adjusted Cash Balance of \$219,707,382 is equal to Fund Balance on the Audit report of \$184,409,924. Report#13 \$219,707,382 less NON-BOND MEASURE \$33,253,727 = \$186,453,655 is the Actual Adjusted Cash Balance on Report#13. The variance is \$2,043,731 is the Fair Value adjustment

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
43. Question: How do Note 5 B construction commitments of \$29,395,597 reconcile with \$71,756,549 on Consolidated Budget Status Report?	43	Letter to BOE dated April 24, 2023 (CW)	\$29,395,597 - Only construction contracts remaining contract amounts. CWS Construction for Pinole Valley Fields and Bleachers, Decotech systems for E-Rate 24 Wireless Upgrade, and Alten Construction for Lake Campus Replacement \$71,756,549 - all contracts included constructional Services, Professional Special Services, Consultant Services, and Purchases Orders remaining amounts.
44. Question: How much of the construction work in progress should have been capitalized and was charged to expense?	44	Letter to BOE dated April 24, 2023 (CW)	There are no capitalized amounts in a bond building fund since it is presented using the modified accrual basis of accounting.
45. Question: When was the audit report delivered to the District?	45	Bond Performance Audit, June 30, 2022 (EB)	April 18, 2023
46. Question: When was the audit report delivered to the CBOC?	46	Bond Performance Audit, June 30, 2022 (EB)	April 28, 2023
47. Question: When was the draft audit report delivered to the District?	47	Bond Performance Audit, June 30, 2022 (EB)	April 14, 2023
48. Question: When was the draft audit report delivered to the CBOC?	48	Bond Performance Audit, June 30, 2022 (EB)	The draft audit report was not delivered to the CBOC.
49. Question: Why was the audit report 13 days late?	49	Bond Performance Audit, June 30, 2022 (EB)	Reference our letter to the governing board dated April 13, 2023, see the paragraph called "Planned Scope and Timing of the Audit"
50. Question: Who was the lead audit partner for this report?	50	Bond Performance Audit, June 30, 2022 (EB)	Nathan Edelman
51. Question: When did the fieldwork begin?	51	Bond Performance Audit, June 30, 2022 (EB)	January 2023
52. Question: When did the fieldwork end?	52	Bond Performance Audit, June 30, 2022 (EB)	April 2023
53. Question: When was the CBOC entrance conference held?	53	Bond Performance Audit, June 30, 2022 (EB)	CBOC is not normally involved in the conduct of the audit. Management of the District may choose to include CBOC members as they deem appropriate.
54. Question: When was the CBOC exit conference held?	54	Bond Performance Audit, June 30, 2022 (EB)	CBOC is not normally involved in the conduct of the audit. Management of the District may choose to include CBOC members as they deem appropriate.
55. Question: Were any members of the CBOC interviewed?	55	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
56. Question: What was the cost of the audit?	56	Bond Performance Audit, June 30, 2022 (EB)	The cost of the bond performance audit for FY 23 covering measures D, E, and R cost \$27,150.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
57. Question: What account was charged for the cost of the audit?	57	Bond Performance Audit, June 30, 2022 (EB)	The codes below were used for the bond financial audit. 21-9790-5830-615-0000-8500-400130-0-0000-01396-61501 -97905830 -848PERF
58. Question: When did the Board approve the audit agreement?	58	Bond Performance Audit, June 30, 2022 (EB)	September 7, 2022
59. Question: Have \$575,000,000 of Measure R bonds been issued as of June 30, 2022?	59	Bond Performance Audit, June 30, 2022 (EB)	No.
60. Question: Did the District have a legally compliant CBOC?	60	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
61. Question: What salary time documentation was reviewed?	61	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
62. Question: What CBOC District policies and procedures were reviewed?	62	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
63. Question: Why can't you express an opinion on the effectiveness of the District's internal Control?	63	Bond Performance Audit, June 30, 2022 (EB)	In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.
64. Question: Did you review the salary time documentation for employees partially funded by the bond program?	64	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
65. Question: Did the CBOC issue an Annual Report?	65	Bond Performance Audit, June 30, 2022 (EB)	
66. Question: Did the CBOC have joint meetings with the Board of Education?	66	Bond Performance Audit, June 30, 2022 (EB)	The last joint meeting between the CBOC and the BOE was January 2023.
67. Question: Should September 12, 2022, CBOC "suspended" operation be disclosed as a subsequent event?	67	Bond Performance Audit, June 30, 2022 (EB)	Subsequent event considerations are applicable to audits of financial statements.
68. Question: Should your June 30, 2021, audit report on failing to follow up on a prior year's finding on salary allocation be reissued?	68	Bond Performance Audit, June 30, 2022 (EB)	Although there was not a deviation from applicable reporting requirements, the report may be reissued to provide additional information.
69. Question: Can you provide a copy of your April 11, 2022, letter to the District on your Responsibilities?	69	Letter to BOE April 13, 2023 (EB)	

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
70. Question: Can you explain why the report was late?	70	Letter to BOE April 13, 2023 (EB)	Reference our letter to the governing board dated April 13, 2023, see the paragraph called "Planned Scope and Timing of the Audit"
71. Question: What evidence supports the significant risk identified in the management override of controls?	71	Letter to BOE April 13, 2023 (EB)	Professional audit standards have long required communication of some issues between an independent auditor and those charged with governance. The new audit standard SAS (Statement on Auditing Standards) No. 134, which became effective on December 31, 2021, has an updated requirement to communicate with those charged with governance about the "significant risks" identified by the auditor. This new communication is part of the planning memorandum you are receiving as part of this year's engagements. Why is this letter important? Communicating significant risks identified by the auditor helps those charged with governance understand those matters and why they require special audit consideration. Communication about significant risks may assist those charged with governance in fulfilling their responsibility to oversee the financial reporting process. The letter may also cause an 'aha moment' for governance. They may then choose to learn more about risks and even consider additional procedures on those risks either performed by your Eide Bailly team or internal auditors. The determination of significant risks allows the auditor to focus more on those audit areas more likely to contain errors. For these risks, the auditor will understand the entity's controls, including control activities, relevant to that risk and, based on that understanding, evaluate whether such controls have been suitably designed and implemented to mitigate such risks. Furthermore, the auditor will perform audit procedures specifically responsive to that risk and tailored to the entity.
72. Question: Can you provide the management representation letter dated April 13, 2023?	72	Letter to BOE April 13, 2023 (EB)	
73. Question: Why can't the CBOC use the information in this letter?	73	Letter to BOE April 13, 2023 (EB)	
74. Question: Based on GAGUS, should the "significant risks identified" be disclosed in the audit report?	74	Letter to BOE April 13, 2023 (EB)	

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
75. Question: How long has the Fiscal Coordinator Facilities position been vacant?	75	Letter to BOE April 13, 2023 (EB)	Since 1/27/2022
76. Question: What is the plan to fill the Fiscal Coordinator Facilities position?	76	Letter to BOE April 13, 2023 (EB)	
77. Question: Who approves contact & contract change orders for the Fiscal Coordinator Facilities position?	77	Letter to BOE April 13, 2023 (EB)	The Associate Superintendent of Business Services and Associate Superintendent of Facilities, Maintenance, and Operations.
78. Question: Who approves requisitions & PO change orders for the Fiscal Coordinator Facilities position?	78	Letter to BOE April 13, 2023 (EB)	The Associate Superintendent of Business Services and Associate Superintendent of Facilities, Maintenance, and Operations.
79. Question: Who approves account invoices for the Fiscal Coordinator Facilities position?	79	Letter to BOE April 13, 2023 (EB)	Fiscal/Project Accounting Analyst
80. Question: Does having the vacant Fiscal Coordinator Facilities position inform the risk of management overriding controls?	80	Letter to BOE April 13, 2023 (EB)	
81. Question: Is the Bond Program Management Plan May 14, 2021, on the District's website current?	81	Letter to BOE April 13, 2023 (EB)	The Bond Program Management Plan on the District's website is the current version.
82. Question: Have September 30, 2021, Bond Program Management Plan amendments have been updated on the District's website?	82	Letter to BOE April 13, 2023 (EB)	Yes.
83. Question: Did the auditor review the Bond Program Management Plan?	83	Letter to BOE April 13, 2023 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
84. Question: Who is the Lead Internal Auditor?	84	Letter to BOE April 13, 2023 (EB)	The District will be posting an internal auditor (CPA licensed) position at the end of summer; this is a higher skilled position than the most recent internal auditor posting.
85. Question: Who is the Lead Internal Auditor supervisor?	85	Letter to BOE April 13, 2023 (EB)	Reports to the board/superintendent. Daily work directed by the CBO.
86. Question: Who is the Munis System Administrator?	86	Letter to BOE April 13, 2023 (EB)	Laurie Dolan
87. Question: Is the District's Administrative Regulation 3400 Management of District Assets/Accounts current?	87	Letter to BOE April 13, 2023 (EB)	Yes
88. Question: Have all employees, substitutes, and consultants with access to Munis completed the WCCUSD Munis System Security and Access Authorization Form?	88	Letter to BOE April 13, 2023 (EB)	Yes. No one can have Munis access and permission without the Munis system Security and Access Authorization form being approved.
89. Question: Every month, does the Coordinator over Position Control provide a report to the Munis Administrator lists all employee transitions and their supervisors within the District?	89	Letter to BOE April 13, 2023 (EB)	Yes, he does.
90. Question: Every month, does the Munis System Administrator and Lead Internal Auditor Have the access needed to fulfill their job duties?	90	Letter to BOE April 13, 2023 (EB)	The Munis System Administrator does have the access needed to fulfill her job duties. The Lead Internal Auditor position was eliminated.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
91. Question: Can you provide a copy of the March 2023 Munis Access monitoring report?	91	Letter to BOE April 13, 2023 (EB)	
92. Question: Who must approve Munis budget additions and changes?	92	Letter to BOE April 13, 2023 (EB)	Fiscal/Project Accounting Analyst
93 Question: Should the District be concerned about the Internal Revenue Service rules on the arbitrage of bond funds?	93	Letter to BOE April 13, 2023 (EB)	
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.0	94	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.1	95	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.2	96	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.3	97	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.4	98	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.5	99	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
100. Question: Please see the attached Note 6 District Audit Building Fund, Ending Fund Balance on June 30, 2022, for \$217,260,370. Please also see the attached 2021-2022 Unaudited Actuals Fund 21 Building Fund, Ending Fund Balance June 30, 2022, of \$219,707,382. The difference between these two numbers is \$2,447,012. Link Audit June 30, 2023.pdf. Can you explain the difference?	100	Email Financial Audit additional questions	It's for the decrease of Fair value of investment adjustment
101. Question: Would the auditor need to disclose that the District's unaudited actuals were wrong and the auditor adjusted the District's accounting records?	101	Email Financial Audit additional questions	
102. Question: Why are these \$32,850,446 Other Building Funds accounted for in Fund 21? See attached Audit Note 5 and Fund 21 definitions. Link Audit Fund 21.pdf	102	Email Financial Audit additional questions	The decrease of Fair Value adjustment of \$403,281 was added to the Other Building Fund balance. Unaudited Actual Balance of \$33,253,727.28 - Fair Value negative adjustment \$403,281 = \$32,850,446
103. Question: What was the amount of accrued payroll for each Measure on June 30, 2022?	103	Email Financial Audit additional questions	Measure D - \$297.64, Measure E - none, Measure R - none, Non-bond measure - none
104. Question: According to the attached Ed Code # 15286, the audit reports should be in by March 31st Your report is dated April 24, 2023. The performance audit firm stated that their report was late due to audit documentation being received later than planned. Did you have the same problem?	104	Financial Audit (CW)	That is correct, we did not have all of the audit documentation to be able to finalize by March 31.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
105. Question :In your cover letter under 'Other Matters', you wrote, "We were engaged to report on the supplementary information section, which accompanies the financial statements but are not RSI." What does RSI mean?	105	Financial Audit (CW)	RSI stands for Required Supplementary Information. This is information required by the Governmental Accounting Standards Board. There is no Required Supplementary Information for a Prop 39 bond financial audit.
106 Question: In note #4, Page 11, of your report, Accrued Liabilities - your chart lists payroll, under measure D, as \$298.00 and nothing under measures E and R. Attached is a Payroll Data (Salary + Benefits) Chart for Fiscal Year 2021-2022, that was presented to the CBOC. It lists the total payroll for the Bond Construction Program as \$840,461.60. Please explain this discrepancy.	106	Financial Audit (CW)	The Accrued Liabilities amount only represents expenditures incurred during the fiscal year that were not paid by year end. Total payroll expense from 7/1/2021 - 6/30/2022 \$840,461.60 including the accrual payroll of \$297.64. Debit Expense \$840,461.60 but Credit Cash in Treasury \$840,163.96 and Accounts Payable \$297.64
107. Question: Where is this payroll data amount shown in your report? Is it covered in Note #6, Page 12 under Reconciliation of Building Fund Balance (Expenditures = \$22,349,648). If so can I see a breakdown of that figure?	107	Financial Audit (CW)	Classified Salaries \$562,942.18, Employee Benefits \$277,519.42, Books and Supplies \$93,708.56, Services and Other Operating Expenditures \$975,467.63, and Capital Outlay \$20,440,010.88
108 Question: In February of 2022, The Construction Bond Program's Fiscal Coordinator transferred to the Business Office Department. The position has not been filled. Therefore for five months during FY 2021-2022, the Construction Bond Program has been without a Fiscal Coordinator. The CBOC noticed this loss because we stopped getting our monthly financial reports. Did you notice any difference in the financial data you received relating to February 2022–June 2022 of the FY compared to the data that was collected from July 2021– January 2022 of the FY? (The performance audit firm identified significant risks – "Management Override of Controls professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that the management of the organization may have the ability to override controls that the organization has implemented. ")	108	Financial Audit (CW)	We did not notice any difference, but this could have contributed to the delay in receiving items for the audit. We also always consider management override of controls to be a significant audit risk. Audit procedures that we perform to respond to that risk include internal control testing and substantive procedures over journal entries at year-end.
109. Question: According to Government Code 12410.6, the audit lead/partner cannot provide services for more than six consecutive fiscal years. For our records, what is the name of the lead audit partner for this audit?	109	Financial Audit (CW)	The lead partner is Michael Ash. This is his 5th consecutive year providing services. The audit will need a new partner for the 2023-24 audit.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
110. Question: In your cover letter, you discussed a significant risk that you identified. "Management Override of Controls professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that the management of the organization may have the ability to override controls that the organization has implemented. " You did not state that you found any cases of it but that the potential for it was observed. Would you please elaborate on your statement. This looks like a 'red flag' to me; something the CBOC might want to track. What sort of things did you observe?	110	Bond Performance Audit (ED)	Reference to response 71. Further, note that if actual instances of management override of internal controls were identified, such instances would have been reported as an audit finding within the performance audit report.
111. Question: In February of 2022, The Construction Bond Program's Fiscal Coordinator transferred to the Business Office Department. The position has not been filled. Therefore for five Coordinators. The CBOC noticed this loss because we stopped getting our monthly financial reports. Did you notice any difference in the data you received relating to February 2022–June 2022 of the FY, compared to the data that was collected from July 2021– January 2022 of the FY? Is this when you observed the significant risks?	111	Bond Performance Audit (ED)	Evaluation of the impact from turnover is not specifically included within the scope of work. However, this is a possible cause of the delays that resulted in the audit being issued later than expected.
112. Question: In your report, under Methodology, #5, you mentioned that you sampled vendor transactions. In that paragraph you mentioned expenditures, for the program totaling \$22,349,649.00. Did you include employee payroll costs in that total? https://drive.google.com/file/d/17AOS4CmXqrff8upAGcSyi9ocx2ILsMd/view?usp=share_link	112	Bond Performance Audit (ED)	The referenced link requires authentication to view, so I could not view it. However, procedure amounts noted under procedure 5 of the performance audit report should reference only vendor types of transactions (architects, construction, and etc.). Payroll types of transactions are tested as a separate population.
113. Question: In your report, under Methodology, #12, you stated, "We reviewed minutes of the Citizen's Bond Oversight Committee (CBOC), information presented in the CBOC website, and related District's policy to ensure the compliance with the committee's stated purpose." What did you specifically look at, on our website (besides our minutes) and in the Board Policy?	113	Bond Performance Audit (ED)	Review of the CBOC meeting minutes is not required by the State Audit guide. We reviewed the minutes of the CBOC meetings as part of obtaining an understanding of applicable risks within the District's bond program for the purpose of tailoring our compliance audit procedures.
114. Question: According to Government Code 12410.6, the audit lead/partner cannot provide services for more than six consecutive fiscal years. For our records, what is the name of the lead audit partner for this audit?	114	Bond Performance Audit (ED)	Nathan Edelman

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
155)Sallie DeWitt	8/26/2021	Update of the FAI Recommendation table and overall status of the FAI implementation.	8-27-21 M. Payne	9-6-21 emailed S. DeWitte the response.	9/6/2021
156)Lorraine Humes	10/20/2021	Asked if there are any government standards stating how long a company can audit the same program.	10-21-21 forwarded to Nidia Carrera for response.	10-26-21 N. Carrera responded to Ms. Humes.	10/26/2021
157)Lorraine Humes	10/28/2021	How wil the 27 recommendations from Moss Adams be verified?	10-28-21 M. Payne	11-15-21 M. Payne responded to L. Humes	11/15/2021
158)Lorraine Hume	10/28/2021	How can the CBOC review the verification of recommendations using the PMP?	10-28-21 M. Payne	11-15-21 M. Payne responded to L. Humes	11/15/2021
159)Lorraine Hume	2/9/2022	Copy of the draft minutes from the December CBOC meeting.	S. Garfield	Copy emailed to Ms. Humes and Mr. Anderson	2/9/2022
160)Lorraine Humes	8/15/2022	Financial Report #13 for 6-30-22	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
161)Lorraine Humes	8/15/2022	Financial Report #13A for 1-31-21 - 6-30-22	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
162)Lorraine Humes	8/15/2022	Reports for 6-30-22-Rpt. #2, Consolidate Fund 21&35, Master Plan Projects 2016, Measure R Projects	8-18-22 S. Cha	Sent to L. Humes 9-23-22-Additional documents sent on 10-5-22	9/23/2022 & 10-5-22
163)Lorraine Humes	8/15/2022	Estimated tax rates after Measure R	8-18-22 S. Cha	Sent to L. Humes 10-7-22	10/7/2022
164)Lorraine Humes	8/15/2022	FMP Implementation update for Measure D(2010) & Measure E(2012), 6-20-21-slide #5-project status	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-22-22	8/22/2022
165)Lorraine Humes	8/15/2022	FMP Updating the 2016 Facilities Master Plan Prioritization for Project Sequencing of Measure R 2020, June 23, 2021-slide 6 & 5	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-19-22 & 9-6-22	8-19-22 & 9-6-22
166)Lorraine Humes	8/15/2022	FAI Implementation reports Phase 1.5 & 2.0	8-18-22 M. Payne	Sent to L. Humes 9-8-22	9/8/2022
167)Lorraine Humes	8/15/2022	KPI Summary-Report #1, Bonds Authorized chart through June 30, 2022	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
168)Anton Jungherr	3/31/2023	John Anderson's letter referred to in the minutes of 6-16-21 Facilities Committee Meeting Minutes	4-4-23 M. Payne & S. Garfield	Sent to A. Jungherr	4/11/2023
169)Anton Jungherr	7/11/2023	Colbi Amendment 4-20-23	7-12-23 M. Payne & S. Garfield	Sent to A. Jungherr	7/24/2023
170)Anton Jungherr	7/11/2023	Tami Dunning's Contract with CBOC	7-12-23 L. Freese & S. Garfield	Sent to A. Jungherr	7/24/2023
171)Lorraine Humes	7/12/2023	Group email for PTA Councils & School Councils	7-12-23 S. Garfield	Sent response to L. Humes	7/26/2023

Citizens' Bond Oversight Committee for Measure D (2002), J (2006), D (2010), E (2012) and R (2020): Membership by Categories

No. ¹	Category ²	Nominated By	Member Name	City of Residence	Office	Dates Board Approved	Current Term End Date	1 st , 2 nd or 3 rd Term?
1	Business Organization *	Business Organization						
2	Senior Citizen Organization *	Senior Citizen Organization	John Anderson	Richmond	Secretary	4-27-22	6-9-24	Second
3	Taxpayers' Organization *	Taxpayers' Organization	Lorraine Humes	San Pablo	Chair	3-1-23	3-23-25	Third
4	Parent or Guardian*	Parent or Guardian	Tamecia Vallot	San Pablo		3-15-23	3-14-25	First
	Parent/Guardian & PTA*	PTA/School Site Council	Brendan Daughton	Richmond	Vice Chair	3-15-23	3-14-25	First
5	At Large Community Member	Self-Nomination	Jia Ma	El Cerrito		1-11-23	1-10-25	First
7	At Large Community Member	Self-Nomination						
8	At Large Community Member	Self-Nomination	Anton Jungherr	Hercules		3-15-23	3-14-25	First
9	At Large Community Member	Self-Nomination	Ariel Xi	Richmond		4-12-23	4-11-25	First
10	At Large Community Member	Self-Nomination						
11	At Large Community Member	Self-Nomination						

Superintendent's Designee: Luis Freese
BOE Liaison: Trustee Leslie Reckler

Description	Number
Authorized Positions	11
Filled Positions	7
Vacant Positions	4
Pending Applications	1
Quorum Requirement	4

¹ Position numbers were assigned by the CBOC for reference purposes only

² Proposition 39, CBOC was established by the Board of Education on April 9, 2003. All appointments are made by the Board of Education. Terms are for two (2) years with a maximum of three consecutive terms.

Attendance / Roster for 2023

	Jan.	Feb.	Mar.	Apr.*	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Term dates (Term #)
John Anderson	P	P	P	A(+)	P								6/9/22 – 6/8/24 (2)
Brendan Havenar-Daughton			P	P	A(+)								3/15/23 – 3/14/25 (1)
Sallie DeWitt	A (-)	A (-)											3/24/21 – 3/23/23 (3)
Lorraine Humes	P	P	P	P	P								3/24/22 – 3/23/24 (3)
Anton Jungherr			P	P	P								3/15/23 -3/14/25 (1)
Jason Lindsey	A (-)	A (-)	P	A(-)	A(+)								6/2//21 – 6/1/23 (1)
Jia Ma	P		P	A(-)	P								1/11/23 – 1/10/25 (1)
Tamecia Vallot			P	A(-)	P								3/15/23 – 3/14/25 (1)
Ariel Xi				A(-)	P								4/12/23 – 4/11/25 (1)

P = Present

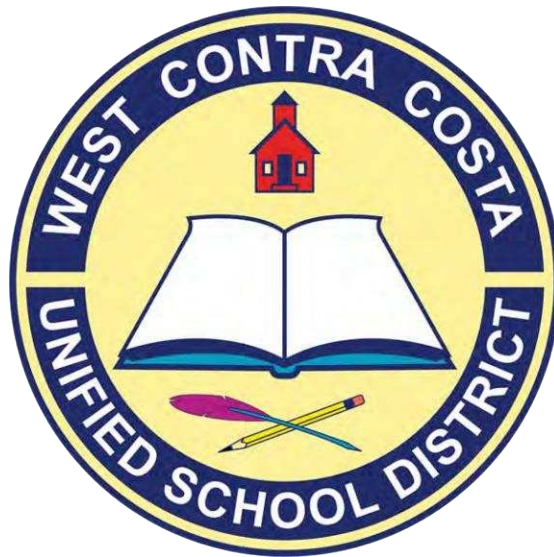
A (+) = Absent with notification

A (-) = Absent without notification

* = No meeting (Apr. = Lack of Quorum)

Blank – not on committee

WCCUSD



Citizens' Bond Oversight Committee

Minutes for

1400 Marina Way South, Richmond, CA 94804

CBOC members are requested to contact the chairperson, Lorraine Humes, if they are unable to attend the meeting at email: lorrainehumes@comcast.net

MINUTES

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Bond Measures D, E and R

August 14, 2023 at 6 p.m.

1400 Marina Way South, Richmond CA 94804

OPENING PROCEDURES:

1. Called to order at 6 pm and recessed until 6:15 pm
2. Called to order at 6:15pm /Pledge of Allegiance
3. Comments by Chairperson – for information only Grand Jury comments made at May and July CBOC meetings Grand Jury process – John Anderson (included in attachments)
4. Roll Call

Chairperson: Lorraine Humes <i>present</i>	Jia Ma <i>present arrived at 6:17 pm</i>
Vice Chairperson: Brendan Havenar-Daughton <i>present</i>	Tamecia Vallot <i>absent</i>
Secretary: John Anderson <i>present</i>	Ariel Xi <i>present</i>
Anton Jungherr <i>present</i>	

Quorum is 4 of 7 members. 6 members present.

5. Public Comment
Public Comments received

6. Approval of the Agenda

Approved without objection

DISTRICT REPORTS:

7. Bond Program Project Status Reports (Luis Freese/Melissa Payne/Ellen Mejia-Hooper) (20 minutes)
 - a. Project Status Reports & Newsletters: Collins ES Critical Needs Projects, Cameron Critical Needs Project, Lake ES Campus Replacement, Hercules HS & MS Critical Needs Project, Riverside ES Critical Needs Project
 - i. Cameron - <https://www.smores.com/app/pages/preview/bum7c>
 - ii. Collins - <https://www.smores.com/app/pages/preview/1xhru>
 - iii. Lake - <https://www.smores.com/app/pages/preview/r1s97>
 - iv. Hercules MH - <https://www.smores.com/app/pages/preview/tzxp>
 - v. Riverside - <https://www.smores.com/app/pages/preview/dcmhk8>

Public Comments

Public comments received

CBOC REPORTS:

8.ACTION ITEMS

a.Approval of Minutes

- vii.Draft of Revised February 27, 2023 Minutes
- viii.Draft of Revised March 27, 2023 Minutes
- ix. Draft of Revised April 10, 2023 CBOC Minutes
- x. Draft of Revised May 8, 2023 CBOC Minutes
- xi. Draft of Revised June 12, 2023 Minutes

Minutes approved without objection

b. Memorandum on Board Policy 7214.2 (Anton Jungherr)

Motion by Anton Jungherr to defer items b to next meeting. Motion seconded and approved without objection.

c. Report on review of the financial and performance audits

- i. Review of the 2021-2022 Financial and Performance Audits (Anton Jungherr)
- ii. Review of the 2021-2022 Financial and Performance Audits (Lorraine Humes)
- iii.

Motion to accept both reviews by Anton Jungherr. Motion seconded and approved without objection.

d. Update on the distribution of the Chairperson's report - status of CBOC

9.Discussion

- a. How to return decorum to meetings (Lorraine Humes)
- b.Update on training (Lorraine Humes)

REFERENCE DOCUMENTS

- 10.Information Request Log
- 11.CBOC Membership Roster
- 13.CBOC Attendance Chart

NEXT SCHEDULED MEETING

- 14.September 11. 2023 6 pm

ADJOURNMENT

- 15.Meeting adjourned at 7:14 pm

Minutes prepared by John Anderson, CBOC Secretary