

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

MINUTES

Meeting of February 8, 2021

A) OPENING PROCEDURES

Note: this meeting was held online using the Zoom platform and was open to the public to attend.

B) CALL TO ORDER/PLEDGE OF ALLEGIANCE

Mr. Gosney called the meeting to order at 2:05 PM.

C) ROLL CALL

Present: John Anderson, Sallie DeWitt, Guadalupe Enllana, Don Gosney, Lorraine Humes & Anton Jungherr
[6 members ~ 4 required for a quorum]

Absent: Maisha Cole

Staff Present: Melissa Payne, Ellen Meija-Hooper, Margaret Romo, SeungJa Cha

Auditor: Michael Ash of Christy White and Associates

Board Liaison: None appointed.

D) APPROVAL OF AGENDA

Agenda accepted as presented via unanimous consent

E) PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA

None

D I S T R I C T R E P O R T S

**F) TELEPHONE CONFERENCE CALL WITH MICHAEL ASH
OF CHRISTY WHITE TO DISCUSS THE DRAFT 2020
FINANCIAL AUDIT**

a. Draft Financial Audit

Mr. Ash discussed the findings. There were no findings in the financial audit.

b. CBOC Draft Financial Audit Questions

The CBOC had submitted a number of questions to WCCUSD staff relative to the Draft Financial audit. The staff had completed

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a number of the responses to the questions which is attached to these minutes.

The staff and Mr. Ash provided responses to the questions which answers were not provided on the attachment. The responses are as follows:

- Q1. Yes, will be modified to address comment
- Q2. Not common in audit reports. Will not be modified
- Q3. Yes, will be modified to address comment
- Q4. Yes, will be modified to address comment
- Q5. Yes, will be modified to address comment
- Q6. Yes, will be modified to address comment
- Q7. Page 13 is an indication there were no changes. This is not required for Proposition 39 and will not be modified
- Q8 through Q11 have been addressed on the attachment
- Q12. Other building funds are related to the state and interest earnings. Melissa Payne will work with Christy White and Mr. Ash to address this information.
- Q13. Same response as for Q7
- Q14. Yes, will be modified to address comment

There was further discussion on the response on Q10 relative to open lawsuits. There are open lawsuits and staff will provide information to CBOC. In addition, there was additional discussion on Q11 relative to write offs. There were write offs and the staff will provide CBOC with a listing of those items.

WCCUSD staff will provide a written response to CBOC for all 14 questions attached to the end of these minutes.

G) AUDIT SCHEDULES

There are inconsistencies with dates for the audit schedule. Final acceptance was on the calendar as March 31 during a join meeting with

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CBOC and the WCCUSD Board but was changed to March 24 this past Friday (February 5). Don Gosney will write a letter to the Board asking for a Joint Meeting to discuss Audits. Such a meeting is required by the WCCUSD bylaws.

H) BOND PROGRAM PROJECTS STATUS and FINANCIAL REPORTS

Ellen Meija-Hooper presented the following updates:

- **Facilities Master Plan Update 02.08.21**
- **Updating the 2016 Facilities Master Plan**

Melissa Payne presented the project reports and updates:

- **CBOC request for Lathrop Richmond Construction Pay App00023**
- **CBOC request Lisa Nagai Inv #48**
- **CBOC request Arey Jones Laptops**
- **Richmond HS Newsletter Number 19 (February 2021)**
- **RHS Critical Needs Project Status Report (February 2021)**

Melissa Payne presented the project reports and updates:

- **Consolidated Budget Report 01/31/21**
- **Consolidated Budget Report-2016 Master Plan 01/31/21**
- **Report No. 2 Bond Program Spending to Date 01/31/21**
- **Report No. 1 Bond KPI Summary 01/31/21**
- **Report No. 13 Bond Program Financial Status 01/31/21**
- **Report No. 13 Variance Report 01/31/21**
- **2020-2021 Accounts Payable Check List 01/31/21**
- **Annual Variance Report CY2020**

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In addition, Melissa Payne indicated that there is no plan to issue Measure R at this time.

**C B O C R E P O R T S
C O N S E N T I T E M S**

I) ADOPTION OF MINUTES

Approved with no objection:

01.11.21

CBOC Draft Minutes

J) CBOC MEMBER INFORMATION REQUEST LOG

Approved with no objection:

01.11.20

BOC Member Information

Requests Status Log

K) APPROVED RECOMMENDATIONS LOG

Approved with no objection:

02.08.21 CBOC Approved Recommendations

L) INVOICE FROM CBOC INDEPENDENT COUNCIL

Approved with no objection:

11.30.20 Adam Ferber Invoice

C O M M I T T E E R E P O R T S # 2

M) MEMBERSHIP

Accepted with no objection:

02.08.21 CBOC Attendance Review

N) MEMBERSHIP ROSTER

Accepted with no objection:

02.08.21 CBOC Roster

O) NEW MEMBER APPLICATIONS

For information only

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11.11.20 Jason Lindsey
01.10.21 Tom Panas
01.11.21 Guadalupe Enllana
01.11.21 Maisha Cole
12.07.21 Sallie DeWitt
01.08.21 Consuelo Lara

P) CHAIRPERSON REPORTS

Don Gosney reported that there was no chairperson's report to the WCCUSD Board of Trustees meeting as the Board President has asked standing committees to present any issues during the public comment segment (90 seconds) of the meeting or to the Facilities Committee.

Q) STATUS OF KENNEDY HIGH SCHOOL CRITICAL NEEDS AND REBUILD

02.08.21 Status of Kennedy HS Critical Needs Project

There is a concern by the CBOC relative to a lack of information available to the public, CBOC and the school board. Staff indicated that there is presently no movement on this activity because there is no place for the Kennedy students to go during construction. The updating of the Facilities Master Plan should be able to provide a roadmap for this project.

R) REQUESTS, ADVICE AND COMMENTS

i) Report #1 Bond Program Summary, December 31, 2020 (Revised February 8, 2021)

The reference document will be used in the CBOC Annual Report 2020 as it is for the period January 2020 to December 2020—the calendar year rather than the fiscal year which is the period from July through June the following year.

ii) K-12 School Facility Program (SFP) Audit Overview

When will Peres, Gompers and Coronado be ready to audit?

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How will the auditor be selected?
Will the CBOC have audit entrance and exit conferences?
Will audit reports be presented to the CBOC for review?

Ms. Payne and Ms. Romo will pass these questions on to the appropriate personnel.

iii) Measure R Bonding Capacity Waiver Approved by State Board of Education on January 13, 2021

In the waiver request the District represented to the State Board of Education that the CBOC had “No Objections” to the request. Actually, the CBOC took no action to this waiver request.

Mr. Gosney will write a letter to WCCUSD Board and cc the State Board of Education indicating that the “no objections” statement in the letter is not correct and that the letter should say “no action” was taken by the CBOC.

S) 2020 ANNUAL REPORT

02.03.21 '20 Annual Report To-Do List Assignments (Rev 1)

Ms. Lorraine Humes provided an update on the status of the 2020 Annual Report

T) CALENDAR 2021 CBOC Meetings Calendar

Mr. Gosney presented the CBOC meeting dates for 2021.

U) FUTURE AGENDA TOPICS 02.08.21 Future Agenda Items Log (short list)

There were no additional topics at this time.

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V) ADJOURNMENT

The meeting was adjourned at 4:42 pm.

NEXT SCHEDULED CBOC MEETING:

March 08, 2021

Submitted by CBOC Secretary John Anderson

*The agenda and a video/ audio record of this meeting are posted on the
WCCUSD CBOC webpage.*

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QUESTIONS and COMMENTS on DRAFT 2020 WCCUSD BOND PROGRAM FINANCIAL AUDIT (RESPONSES FROM WCCUSD STAFF)

NO.	PAGE	QUESTION	RESPONSE
1	Contents	Can Contents be revised to read "Introduction and Governing Board and Citizens' Bond Oversight Committee Member Listing"?	
2	Contents	Would it be helpful to page number divider pages?	
3	2	Can a note be added to explain why all Governing Board terms expires December 2020?	
4	2	Can Citizens' Bond Oversight Committee members listing be as of June 30, 2020 to be consistent with the Governing Board?	

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NO.	PAGE	QUESTION	RESPONSE
5	3	Auditors' Responsibility - Can the California Guide Appendix A be also referenced?	
6	3	Auditors' Responsibility- Is it fair to represent in the CBOC Annual Report that the auditor expressed no opinion on the effectiveness of the District's internal controls?	
7	4	Supplementary Information - Page 13 does not appear to present any management supplementary information. Should that we noted here?	

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NO.	PAGE	QUESTION	RESPONSE
9	8	Note 2 - did the bond funds loan cash to the General Fund at any time during FY2020?	no
10	12	Note 5 A Litigation- were there any litigation on bond construction projects at June 30, 2020?	no
11	12	Note 5 B - Were there any expenditures not capitalized or included in construction in progress at June 30, 2020?	All 2020 expenditures from the Measures were capitalized or included in WIP based on the capital assets schedules.
12	12	Note 6 - Can you identify in the audit report "Other Building Funds"?	
13	13	See question 7 above.	
14	14	Is it fair to represent in the CBOC Annual Report that the auditor expressed no opinion on the effectiveness of the District's internal controls?	