



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney John Anderson
Vice Chairperson Chairperson Secretary

JOINT MEETING WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION CBOC

**2010 Measure D and 2012 Measure E
MINUTES**

Prepared by Debbie Haynie and Don Gosney
WCCUSD Executive Secretary
Thursday April 1, 2021 at 4:00 PM

A) OPENING PROCEDURES

A.1 Call to Order and Opening Remarks

President Phillips called the Public Session to order at 4:01 PM.

A.2 Pledge of Allegiance

President Phillips led the Pledge of Allegiance.

A.3 Land Acknowledgment

President Phillips began the meeting with an acknowledgment of first inhabitants' lands.

A.4 Welcome and Meeting Procedures

President Phillips provided welcome and spoke of the mission of the District. He followed with instructions to the public regarding the video conference meeting.

A.5 Roll Call

Board Members Present:

President Mister Phillips, Clerk Jamela Smith-Folds, Otheree Christian, Leslie Reckler & Student Board Representative Thomas Leung

Board Members Absent:

Demetrio Gonzalez-Hoy & Student Board Representative Navi Emiliano

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CBOC Members Present:

Sallie DeWitt, Don Gosney, Lorraine Humes, Guadalupe Enllana & John Anderson

CBOC Members Absent:

Maisha Cole & Joseph Camacho

Staff Present:

Otilia Espinoza (Translator); Luis Freese (Associate Superintendent Maintenance & Operations); Debbie Haynie (Executive Secretary); Robert Jordan (Communications Director); Ellen Mejia Hooper, (Director Facilities Planning Construction); Melissa Payne (Contracts Director); Margarita Romo (Lead Internal Auditor); Tony Wold (Associate Superintendent Business Services)

A.6 Agenda Review and Adoption

President Phillips asked both the Board and Committee for a motion to approve the agenda.

Public Comment: None

MOTION: Trustee Reckler moved approval of the agenda. Student Representative Leung seconded. Trustees Christian, Reckler, Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes, with Gonzalez Hoy and Emiliano absent. CBOC Members Anderson, DeWitt, Enllana, Gosney, and Humes voted yes, with Camacho and Cole absent. Motion carried.

A.7 Public Comment

Anton Jungherr spoke on his membership on the CBOC with specific emphasis on what he believed to be what he claimed to be his illegal removal from the Measure R CBOC created by Board resolution on April 8th, 2020. Mr. Jungherr said that to avoid litigation over this, the Board should return him to the CBOC.

B. DISCUSSION ITEMS

B.1 Bond (2010 Measure D and 2012 Measure E) Performance Audit for Year Ended June 30, 2020

Michael Ash, partner with Christy White, thanked the Board and staff for their assistance during the audit process, as well as access to

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CBOC members to meet and review the audit report was also appreciated. He acknowledged the Committee's input for ideas to improve the audit report and process. He provided a presentation of the report of the Financial Audit for the bond measures, acknowledging the legal requirement of financial and performance audits until funds were expended. He pointed out that this audit looked at financial statements, balances, and activity for the year ending June 30, 2020. He announced the auditor's unmodified opinion, in all material respects, that the audit was fairly stated, and that state required government audit standards were used. Mr. Ash noted no findings of compliance matters and was available for questions.

Public Comment: None

Questions / Discussion / Comment:

Board questions included asking for an example of material weaknesses, any differences in post COVID from pre COVID audits, focus on facilities, pursuit of additional funds, types of audit opinions that might be given, and aspects of both CBOC and Board Member involvement in audits.

Trustee Smith-Folds inquired about any red flags regarding the District on this part of the Financial Audit. Mr. Ash affirmed that his firm stood behind the independent auditor's opinion that the statements were fairly stated in all material aspects and did not come across any internal controls over financial reporting deficiencies or material weaknesses.

Trustee Christian asked whether this audit covered only the period of the previous fiscal year or whether it covered a span of several years. Mr. Ash explained that this audit only covered the one year period.

Trustee Reckler asked several clarifying questions about state funded grants, types of audit opinions, suggestions from the CBOC and

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questions that the Board should ask for adequate oversight of the Bond Program.

Chairperson Gosney provided comments about content, formatting and the accuracy of the report. He continued with recommendations and noted several items of concern including whether this was a DRAFT or a FINAL version, the names of the CBOC members during the audit period, the correct name of the CBOC, why the audit doesn't address the effectiveness of the District's internal controls, and the effective date of the audit (more than two months prior to when it was presented to the Board and the CBOC).

After hearing no further comments, President Phillips concluded the item and moved on to the next item on the agenda.

B.2 Bond (2010 Measure D and 2012 Measure E) Performance Audit for Year Ended June 30, 2020

Nathan Edelman of Eide Baily LLP presented the statutory required bond Performance Audit regarding use of the bond funds. He said that the presentation of the document followed by discussion with the Board and Committee were necessary to finalize the audit.

He noted the objective of focus to ensure bond construction funds spent on allowable construction projects. Mr. Edelman spoke about construction industry regulations and operations noting the areas of review and methodology. He pointed out a finding regarding time documentation for salary between bond compliant construction projects and routine everyday facilities administration expenses but noted the overall conclusion that the results of the auditors' tests indicted, in all significant respects, the District had appropriately accounted for the expenditures held in the bond measure funds and met the compliance requirements. Ms. Payne provided clarification noting documentation processes implemented in March 2020 regarding time study of district employees working on bond related expenditures that include a salary monthly reconciliation.

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Board questions included any need for in-depth procedures due to previous year's findings, the use of transactions over \$100,000 for evaluating vendors, review of processes and expectations for the June 30, 2021 audit to validate implemented processes.

Other questions included school construction projects running over budget, the draft form of the audit and subsequent final document, and types of performance audits. Mr. Edelman and Ms. Payne responded with information for clarification.

Ms. Payne explained that under the new internal controls created in October of 2016 staff created the Site Budget Authorization Form that identifies the project budget. Ms. Payne explained that, once approved by the Board, that staff cannot make any change to the budget—either up or down—without approval from the Board. Even if the cost is below what was budgeted, Ms. Payne explained that the Board must approve of this decrease and must approve returning the excess funds to the Bond Fund for allocation to other projects.

Public Comment: Anton Jungherr reminded the Board and the CBOC that for the fourth year in a row the time management system has not been fully implemented or audited. He also pointed out that there is no results and effectiveness performance audit for 2020. He reminded the Board that even though the CBOC had recommended a results and effectiveness performance audit, this recommendation was rejected by the Board.

Committee member DeWitt left the meeting at 5:26 PM.

At 5:30 PM, Trustee Smith-Folds pointed out the 5:30 PM adjournment noted in the agenda.

MOTION: Trustee Reckler motioned to extend the meeting an additional 30 minutes. Trustee Christian seconded. Trustee Christian, Trustee Reckler, Trustee Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes with Trustee

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Gonzalez Hoy and Student Representative Emiliano absent. Motion carried 4-0-0-1.

Questions / Discussion / Comment:

Committee members' clarifying questions included audits aligned with the Facilities Master Plan, clarification of a remark regarding unreliable information, auditors' ease in accessing the CBOC website (compared with the public's ease in accessing the CBOC website), any recommendations for website maintenance, and review of change orders.

Trustee Reckler asked whether Mr. Edelman considered this performance audit to be a "bare bones" audit. He explained that Eide Bailey went far beyond the minimum scope as required by state standards and he would not consider the performance audit they had conducted as being "bare bones".

Ms. Payne tried to explain that in the previous three years the performance went beyond the statutory requirement and was also a results and effectiveness audit. When Trustee Reckler asked about a timeline when the District might return to a results and effectiveness performance audit. Ms. Payne replied that she had no knowledge of a future results and effectiveness performance audit.

Trustee Reckler spoke about tying the Performance Audit to the Facilities Master Plan. She also asked that time management concerns be given prompt attention due to the seriousness.

Chairperson Gosney addressed Trustee Christian's question about projects in years past and reminded everyone that this audit was for the one-year period with only the Wilson campus under construction. He also spoke about ballot language being purposely vague and over expansive to give opportunity for the District's discretion in use of funds. He also said he took exception to the reduced scope of this audit.

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Ms. Humes spoke about the Program Management Plan resulting from the effectiveness proficiency audits and the forensic accounting investigation that made excellent recommendations addressing policies and procedures. She thought that these audits are something for the Board to consider continuing.

Mr. Anderson said he concurred with previous remarks from Mr. Gosney and Ms. Humes.

President Phillips thanked everyone for their comments.

C) COMMENTS FROM BOARD PRESIDENT AND CBOC CHAIRPERSON

Chairperson Gosney thanked everyone involved for the opportunity to hold this joint meeting as indicated by board policy. He expressed concern about the lack of items for discussion and issues of scheduling conflicts. He said he wanted it on record of his disagreement regarding staff's recommendation and Board approval of this bare-bones compliance Performance Audit, arguing it should be a compliance, effectiveness and results audit in order to restore trust of the public.

He continued to speak about assurance that tax dollars were spent appropriately and the need for the CBOC and auditors' ability to work independently. He spoke about the performance auditors having to work through staff for the documents provided, and voiced concerns that could make taxpayers wonder about problem corrections. He advocated for a partnership working towards the same goal.

President Phillips spoke to Mr. Gosney about his concerns and urged him to submit a written complaint about any individual that he did not believe to be honest and above board to the Superintendent or the Board President.

E) ADJOURNMENT

President Phillips adjourned the meeting at 5:46 PM.



Joint Board of Education / CBOC Meeting

04/01/2021 04:00 PM

ZOOM WEB CONFERENCE

<https://zoom.us/j/443916491>

Meeting Minutes

Printed : 8/4/2021 10:01 AM PT



Scan the above QR code with your phone to view this meeting agenda on your phone.

Board Agenda Packets and Information:

Board meeting agendas are available for review at the Administration Building, as well as available online at: <http://www.wccusd.net>

Documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the District office located at 1108 Bissell Avenue, Richmond, CA 94801 during normal business hours. In addition, such writings and documents may be posted on the District's website as noted above.

Viewing the Board Meetings:

As authorized by the Governor's Emergency Executive Order issued on March 17, 2020, the West Contra Costa Unified School District Board of Education will conduct Board of Education meetings via video conference/teleconference until further notice. The meeting will be streamed via Zoom using the following link:

By computer, please click the link below to join the webinar:

<https://zoom.us/j/443916491>

Or by Telephone:

US: (669) 900 6833

Webinar ID: 443 916 491

Participating in Board Meetings:

As authorized by the Governor's Emergency Executive Order issued on March 17, 2020, the West Contra Costa Unified School District Board of Education will conduct Board meetings via video conference/teleconference until further notice.

Public Session: 4:00 PM

HOW TO ADDRESS THE BOARD: Due to the ongoing COVID-19 crisis, the manner in which Board of Education meetings are conducted has changed. Thank you in advance for your understanding and cooperation as we experiment with new ways to conduct the people's business while allowing for maximum participation and adhering to our values of respect and safety for the community.

This meeting will provide public comment opportunities on discussion items through the Zoom app or by telephone. To indicate your desire to speak on an agenda item, "raise your hand" by clicking on the appropriate icon in the Zoom app or by pressing *9 if accessing the meeting by phone. In order to be recognized to speak, your hand must be "raised" before public comment begins for the item.

To access translation of the agenda, click the top of the webpage using the word English for translation into multiple languages. Meeting interpretation services are available via Zoom by clicking on the globe icon at the bottom of the screen.

Due to the Brown Act, Board members cannot discuss items that are not on the agenda and do not usually respond to items presented in Public Comment.

Order of Business: ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Attendees

Voting Members

Otheree Christian, Board Member
Demetrio Gonzalez Hoy, Board Member
Mister Phillips, Board Member
Leslie Reckler, Board Member
Jamela Smith-Folds, Board Member

A. OPENING PROCEDURES

President Phillips called the Public Session to order at 4:01 PM.

1. Pledge of Allegiance

President Phillips led the Pledge of Allegiance.

2. Land Acknowledgment

President Phillips began the meeting with an acknowledgment of first inhabitants' lands.

3. Welcome and Meeting Procedures

President Phillips provided welcome and spoke of the mission of the District. He followed with instructions to the public regarding the video conference meeting.

4. Roll Call

Board Members Present: Otheree Christian, Mister Phillips, Leslie Reckler, Jamela Smith-Folds

Board Member Absent: Demetrio Gonzalez Hoy

Student Board Representative Present: Thomas Leung

Student Board Representative Absent: Navi Emiliano

CBOC Members Present: John Anderson, Sallie DeWitt, Guadalupe Enllana, Don Gosney, Lorraine Humes

CBOC Members Absent: Joseph Camacho, Maisha Cole

Staff Present: Otilia Espinoza, Translator; Luis Freese, Associate Superintendent Maintenance & Operations; Debbie Haynie, Executive Secretary; Robert Jordan, Communications Director; Ellen Mejia Hooper, Director Facilities Planning Construction; Melissa Payne, Contracts Director; Margarita Romo, Lead Internal Auditor; Tony Wold, Associate Superintendent Business Services

5. Agenda Review and Adoption

President asked both the Board and Committee for a motion to approve the agenda.

Public Comment:

None

MOTION: Ms. Recker moved approval of the agenda. Student Representative Leung seconded. Board Members Christian, Reckler, Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes, with Gonzalez Hoy and Emiliano absent. CBOC Members Anderson, DeWitt, Enllana, Gosney, and Humes voted yes, with Camacho and Cole absent. Motion carried.

6. WCCUSD Public Comment

Anton Jungherr

B. DISCUSSION ITEMS

1. Presentation of the Bond Financial Audit as of June 30, 2020

Michael Ash, partner with Christy White, thanked the Board and staff for the assistance during the audit process, as well as access to CBOC members to meet and review the audit report was also appreciated. He acknowledged the committee's input for ideas to improve the audit report and process. He provided a presentation of the report of the financial audit for the bond measures, acknowledging the legal requirement of financial and performance audits until funds were expended. He pointed out that this audit looked at financial statements, balances, and activity for year ended June 30, 2020. He announced the auditor's unmodified opinion, in all material respects, that the audit was fairly stated, and that state required government audit standards were used. Mr. Ash noted no findings of compliance matters and was available for questions.

Board questions included asking for an example of material weakness, any differences in post COVID from pre COVID audits, focus on facilities, pursuit of additional funds, types of audit opinions that might be given, and aspects of both CBOC and board member involvement in audits.

Public Comment:

None

Discussion / Comment:

Ms. Smith-Folds inquired about any red flags regarding the District on this part of the financial audit. Mr. Ash affirmed that his firm stood behind the independent auditor's opinion that the statements were fairly stated in all material aspects and did not come across any internal control over financial reporting deficiencies or material weaknesses.

Chairperson Gosney provided comments about content, formatting and accuracy of the report. He continued with recommendations and noted several items of concern.

After hearing no further comments, President Phillips concluded the item and moved on to the next item on the agenda.

2. Presentation of the Bond Performance Audit as of June 30, 2020

Nathan Edelman of Eide Bailly LLP presented the statutory required bond performance audit regarding use of the bond funds. He said that the presentation of the document followed by discussion with the Board and Committee were necessary to finalize the audit. He noted the objective of focus to ensure bond construction funds spent on allowable construction projects. Mr. Edelman spoke about construction industry regulations and

operations noting the areas of review and methodology. He pointed out a finding regarding time documentation for salary between bond compliant construction projects and routine everyday facilities administration expenses but noted the overall conclusion that the results of the auditors' tests indicated, in all significant respects, the district had appropriately accounted for the expenditures held in the bond measure funds and met the compliance requirements. Ms. Payne provided clarification noting documentation processes implemented in March 2020 regarding time study of district employees working on bond related expenditures that include a salary monthly reconciliation.

Board questions included any need for in-depth procedures due to previous year's findings, the use of transactions over \$100,000 for evaluating vendors, review of processes and expectations for the June 30, 2021 audit to validate implemented processes. Other questions included school construction projects running over budget, the draft form of the audit and subsequent final document, and types of performance audits. Mr. Edelman and Ms. Payne responded with information for clarification.

Committee members clarifying questions included audits aligned with the facilities master plan, clarification of a remark regarding unreliable information, auditors ease in accessing the CBOC website, any recommendations for website maintenance, and review of change orders.

Public Comment:

Anton Jungherr

Committee member DeWitt left the meeting for the evening at 5:26 PM.

Discussion/Comment:

At 5:30 PM, Ms. Smith-Folds pointed out the 5:30 PM adjournment noted in the agenda.

MOTION: Ms. Reckler motioned to extend the meeting an additional 30 minutes. Mr. Christian seconded. Mr. Christina, Ms. Reckler, Ms. Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes with Mr. Gonzalez Hoy and Student Representative Emiliano absent. Motion carried 4-0-0-1.

Ms. Reckler spoke about tying the performance audit to the facilities master plan. She also asked that time management concerns be given prompt attention due to the seriousness.

Chairperson Gosney addressed Mr. Christian's question about projects in years

past and reminded everyone that this audit was for the one-year period with only the Wilson campus under construction. He also spoke about ballot language being purposely vague and over expansive to give opportunity for the District's discretion in use of funds. He also said he took exception to the reduced scope of this audit.

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President Phillips thanked everyone for their comments.

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Chairperson Gosney thanked everyone involved for opportunity to hold this joint meeting as indicated by board policy. He expressed concern about items for discussion and issues of scheduling conflicts. He said he wanted it on record of his disagreement regarding staff's recommendation and Board approval of this bare-bones compliance performance audit, arguing it should be a compliance, effectiveness and results audit in order to restore trust of the public. He continued to speak about assurance that tax dollars were spend appropriately and the need for the CBOC and auditors' ability to work independently. He spoke about the performance auditors having to work through staff for the documents provided, and voiced concerns that could making taxpayers wonder about problem corrections. He advocated for a partnership working toward the same goal.

President Phillips spoke to Mr. Gosney about his concerns and urged him to submit a written complaint about any individual that he did not believe to be honest and above board to the Superintendent or the Board President.

D. THE NEXT SCHEDULED BOARD OF EDUCATION MEETING

Video Conference: April 14, 2021, 6:30 PM - Regular Meeting

E. ADJOURNMENT

President Phillips adjourned the meeting at 5:46 PM.

Superintendent

Clerk