

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Monday, May 9, 2022 at 6 pm

1400 Marina Way South, Richmond CA 94804

Or

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

<https://wccusd.zoom.us/j/94978999187?pwd=dGxPVnNZT2RMaThaYWJYVlkwRnR2QT09>

Or

by Telephone: US: 1+(669) 900 6833 Webinar ID: 949 7899 9187 Passcode: 657852

Meeting Minutes

HYBRID MEETING

YouTube

<https://www.youtube.com/watch?v=8DbyCc0HmzE>

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order at 6:11pm.

C. Roll Call

John Anderson, Maisha Cole, Sallie DeWitt Lorraine Humes, Jason Lindsey and Tom Panas

(6 members with 4 required for a quorum)

Members Present: Sallie DeWitt (virtual), Jason Lindsey, Maisha Cole, Tom Panas, John Anderson, Lorraine Humes

Members Absent: 0

Staff Present: Melissa Payne, Ellen Mejia-Hooper

D. Approval of Agenda

To discuss a Consent Calendar item, it must be removed from the agenda by a member of the committee or member of the public.

Mr. Anderson requested that the audit reports be moved ahead of item F.

Mr. Panas requested that Items J & K be moved up on the agenda. He also asked that the draft minutes for November and March be pulled. He suggested numbering the future agenda packets and also volunteered to create a monthly attendance chart.

Mr. Anderson asked and received a consensus for the revisions.

E. Public Comment for items not on the Agenda

Items already on the agenda may not be spoken on in this section. Speakers wishing to address a specific agenda item they must fill out a Speaker Form with the appropriate agenda item listed. Speakers will be allowed three minute

No Public Comments

ACTION

F. Consent Items

Unless pulled from the agenda by a member of the committee or public. Consent items are approved without discussion by unanimous consent.

- a. CBOC Records Request Log April 29, 2022**
- b. February 14, 2022 Meeting Draft Minutes**
- c. November 15, 2021 Meeting Draft Minutes**-pulled for discussion
- d. March 14, 2021 Meeting Draft Minutes**-pulled for discussion

Items Fa. and Fb. were approved by unanimous consent.

Discussion

Mr. Panas suggested revisions to the draft minutes of the November 2021 and the March 2022 meetings.

Mr. Anderson asked for a motion to accept Mr. Panas's proposed revisions to the November 15, 2021 minutes. The motion was seconded and passed by unanimous consent.

Mr. Anderson asked Mr. Panas to work with the staff to update the March 14, 2022 minutes.

Public Comments

Mr. Gosney

G. Brown Act Training (Lorraine Humes and Maisha Cole)

a. Status

Ms. Humes stated that originally AB361 was on the agenda but since the BOE did not renew using Zoom at meetings it was taken off. Mrs. Cole will be covering the training on the Brown Act.

Mrs. Cole went through the submitted questions. There was a discussion on each question with Mrs. Cole offering an explanation on each answer.

b. Links to training material

[Brown Act Primer: Access to Meetings \(firstamendmentcoalition.org\)](https://firstamendmentcoalition.org)

H. FY2021 Audit Schedules (Tom Panas)

- a. Request Staff assistance with completing the missing items in the attachment and confirm information of the attached.**

Mr. Panas asked for an update on completing the missing dates. Mrs. Payne responded and will bring to the June meeting an Audit schedule with dates filled in as much as possible.

I. Bond Program Project Status and Financial Reports (Luis Freese/Melissa Payne)

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

Mrs. Mejia Hooper gave the presentation on Bond projects.

a. Facilities Master Plan Project Update

Public Comments

Mr. Gosney

Mrs. Payne reviewed the financial Reports.

b. Report 13 Bond Program Financial Status

c. Report 13A Variance Report

d. Report 2 Bond Program Spending to Date

e. 20-21 AP check list

f. Invoice/Payroll Review

a. Orbach Huff & Henderson, check No. 210000 01/25/2022 \$3775.48

b. Payroll, project 66901396-01, 01/22/2022. \$91308.86, Facility Program Staff, December Pay

Ms. Humes had some questions and comments concerning the financial reports. Mrs. Payne responded.

Mr. Panas had questions on several invoices which Mrs. Payne addressed. The Orbach Huff and Henderson item did not have more detail beyond the Matter number, the P.O. number, and the number of hours because all other information is protected by attorney-client privilege. Mrs. Payne requested more clarity on what was being requested on the Payroll item for project 66901396-01. After some discussion she promised to bring the requested information back to the next meeting.

Public Comments

Mr. Gosney

PRESENTATION

J. Bond Financial Audit for Fiscal Year 2021 (Christie White)

This item was taken immediately after Item K (Bond Performance Audit for Fiscal Year 2021), which itself was taken immediately after Item E (Public Comment for items not on the Agenda)

Mr. Michael Ash gave the Financial Audit report presentation and answered questions.

K. Bond Performance Audit for Fiscal Year 2021 (Edie Bailly)

This item was taken immediately after Item E (Public Comment for items not on the Agenda)

Mr. Nathan Edelman gave a brief presentation on the Performance Audit. Committee members had questions and suggestions that Mr. Edelman addressed, with Mrs. Payne offering some comments of clarification. Most of the questions centered on the fact that the Audit document did not report on the review of the Audit Findings from the previous year.

Public Comments

Mr. Gosney

ACTION

L. Resolution 22-02 Regarding the Performance Audit as of 6/30/2021 (Approved Resolution is Attached)

a. Discussion

Public Comments

Mr. Gosney

b. Vote on Resolution 22-02

Mr. Panas moved to approve Resolution 22-02

Mr. Lindsey seconded

Mr. Anderson asked for discussion.

There was a discussion on the submission and wording of the resolution by Committee Members; no changes were made to the Resolution.

Mr. Anderson called for a vote:

Mrs. DeWitt	Yes
Mr. Lindsey	Yes
Ms. Humes	Yes
Mr. Panas	Yes
Mrs. Cole	Yes
Mr. Anderson	Yes

Motion carried unanimously.

DISCUSSION

M. CBOC Annual Report

a. Update on Distribution of Annual Report (Lorraine Humes)

Mrs. Humes reported that the report has been distributed to the offices that were previously discussed.

b. 2021 Annual Report Committee Status (Tom Panas)

Mr. Panas commented on his thoughts of what is needed to complete the annual report. In particular he noted that in setting the June 30 deadline for an annual report that just covers the 2021 performance audit, it had been anticipated that the Forensic Review Implementation 1.5 and also the Forensic Review Implementation 2.0 would be completed in time to be included in the annual report. Both of those reports have been delayed so Mr. Panas suggested that the annual report be delayed until the results of both reviews are published. He also suggested that given that delay, the report could include the State Controller's opinion CBOC Resolution 22-02, if it is available. After discussion the Committee agreed with this approach. Mr. Anderson asked Mr. Panas to send a copy of Resolution 21-3 (which established the annual report date expectations) to him so he could review what changes would be necessary.

Ms. Humes inquired if we now had the County's tax rate report, since the CBOC has not yet received it. Mrs. Payne said yes and she would follow up with our business office and get the copy.

N. Update on Ad Hoc committee of CBOC and WCCUSD staff Board on revision of Policy BP 7214.2 CBOC Revision (John Anderson/Sallie DeWitt)

Mr. Anderson reported that he along with Mrs. DeWitt and Mrs. Payne were in the process of putting together a final draft for their review. The next Ad Hoc committee meeting is scheduled for May 23.

Mrs. DeWitt added her appreciation to Mrs. Payne and Mr. Freese for their commitment and she feels very optimistic about what they will be presenting next month.

INFORMATION

O. CBOC References

- a. Aligning Audits for Our Practice (Staff Presentation from March 14 2022 CBOC meeting)**
- b. How to Provide and Effective Performance Audit (CABOC)**

TOPICS FOR NEXT MEETING

P. Website Tours (Lorraine Humes)

a. CABOC website Presentation by Anton Jungherr of CABOC

Q. CBOC Ad-Hoc Committee Proposal (Lorraine Humes)

R. Review Ad-Hoc Committee Draft of BP 7214.2 CBOC Revision (John Anderson/Sallie DeWitt)

S. Update the Description of the CBOC to include Measure D, E and R on all CBOC Agendas, Minutes, Reports, Audits, Website

T. Separately post Resolutions on Website

U. WCCUSD email for CBOC

Public Comments

Mr. Gosney

V. Adjournment

Mr. Anderson adjourned the meeting at 8:37pm.

Next meeting June 13, 2022 at 6 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

May 9, 2022

Resolution No. 22-02
Performance Audit Report June 30, 2021

WHEREAS the Education Code Section 15278(c)(1) provided for the CBOC to receive and review the annual independent performance audit required by the California Constitution; and

WHEREAS June 30, 2019, Moss Adams's independent performance audit report found that "Absent a timekeeping system, or equivalent tracking system, we were unable to validate that the staffing allocation percentages and/or amounts were compliant and consistent with Opinion No. 04-110." See Exhibit A.

WHEREAS June 30, 2020, Eide Bailly's independent performance audit report stated, "The District does not have a documented basis for distributing salary between the narrow category of bond-compliant construction projects and routine everyday school facilities administrator expenses." See Exhibit B.

WHEREAS 2020-21 Guide for Annual Audits provides that performance audits shall be conducted per Government Auditing Standards. See Exhibit C.

WHEREAS Government Auditing Standards provide that performance audits will review "prior periods' performance." See Exhibit D.

WHEREAS Eide Bailly June 30, 2021, independent performance audit did not comment on June 30, 2020 salary finding. See Exhibit E.

NOW THEREFORE BE IT RESOLVED THAT CBOC Chair John Anderson is authorized and directed to send this Resolution with a copy of the June 30, 2019, 2020, and 2021 independent performance audit reports to the California State Controller with a request to determine if the Eide Bailly June 30, 2021, independent performance audit report meets the standards of Government Auditing Standards.

VOTED on May 9, 2022, by the following vote:

AYES: 6

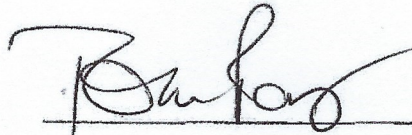
ABSTENTIONS: 0

NAYS: 0

ABSENCES: 0



John Anderson, Chair



Tom Panas, Secretary