



Briggs School District

12465 Foothill Rd., Santa Paula, CA 93060 (805) 525-7540 FAX (805) 933-1111

MEASURE K CITIZENS' OVERSIGHT COMMITTEE ANNUAL MEETING

Monday, June 11, 2018 – 4:00 PM
Olivelands School Library

AGENDA

I. PRELIMINARY

- A. Call To Order
- B. Establishment of Quorum
- C. Public Comments
Any citizen may address the Committee concerning any item that has been described in the notice for this meeting before or during consideration of that item. No action will be taken on any item not appearing on the agenda. The maximum time limit per speaker is three minutes.
- D. Approval of Agenda ACTION
- E. Approval of June 12, 2017 Minutes ACTION

II. SPECIAL ITEMS

- A. New Business ACTION
 - Acceptance of Certification of the 2016 – 2017 Annual Proposition 39 General Obligation Bonds Measure K Performance Audit
- B. Project Updates INFORMATION
 - Maintenance & Operations (M&O) Building
 - Master Plan
- C. General Discussion DISCUSSION
- D. Committee Member Comments DISCUSSION
- E. Agenda Items for Next Meeting INFORMATION

III. ADJOURNMENT

Responsibilities of the Citizens' Oversight Committee [Ed Code 15278(b), 15280(b)]

1. Review and report on expenditure of taxpayers' money for school construction.
2. Ensure that bond revenues are only expended for Measure K projects
3. Ensure that no bond revenues are expended for District salaries.
4. Make all reports available to the public.
5. Provide periodic reports on the Committee's activities and findings.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent's Office (805-525-7540). Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

The Brown Act has been amended as a result of Senate Bill 343. As of July 1, 2008, the District is required to make documents (revised or otherwise), distributed to the Committee within 72 hours of a meeting, simultaneously available for public review, provided such documents are not otherwise exempt from public disclosure. Such documents will be available for public review in the District office.

BRIGGS ELEMENTARY SCHOOL DISTRICT
12465 FOOTHILL ROAD
SANTA PAULA, CALIFORNIA 93060

**MEASURE K
CITIZENS' OVERSIGHT COMMITTEE
ORGANIZATIONAL MEETING**

Monday: June 12, 2017

4:00 P.M.

Briggs School Library

I. Preliminary

- A. Call to Order: The meeting was called to order at 4:03 PM by Deborah Cuevas.
- B. Establishment of Quorum: Ms. Cuevas declared a quorum present.
- C. Public Comments: None
- D. Approval of Agenda: Harold Edwards moved to approve the agenda. Linday Nielson seconded. Motion carried.
- E. Approval of June 6, 2016 Minutes: Claudia Mancilla moved to approve the June 6, 2016 minutes. Harold Edwards seconded. Motion carried.

II. Special Items

- A. New Business:
 - Introductions: Gerardo Hernandez – Member who is a parent or guardian of a child enrolled in the school district
 - Acceptance of Certification of the 2015 – 2016 Annual Proposition 39 General Obligation Bonds Measure K Performance Audit: Mr. Nielsen asked what the ending balance is as of today. CBO Tami Peterson provided the balance as of the end of the 2016-2017 school year was \$946,800.00. It was asked that expenditure reports be available on future meetings. Superintendent Ms. Cuevas gave the committee a tour of the new windows at Briggs School. Harold Edward moved to accept certification of the 2015 – 2016 annual proposition 39 general obligation bonds Measure K performance audit. Marisol Chavez seconded. Motion carried.
- B. Project Updates:
 - Briggs School Windows Replacement
Ms. Cuevas walked with the committee and showed them the windows that were replaced at Briggs School.
 - Portables at Oliveland
 - Maintenance & Operations (M&O) Building
- C. General Discussion: None
- D. Committee Member Comments: None
- E. Agenda Items for Next Meeting: None

III. Adjournment

Ms. Cuevas adjourned the meeting at 4:20 PM.

BRIGGS ELEMENTARY SCHOOL DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE K
PERFORMANCE AUDIT

June 30, 2017

BRIGGS ELEMENTARY SCHOOL DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE K
PERFORMANCE AUDIT
June 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Briggs Elementary School District
Santa Paula, California

We have conducted a performance audit of the Briggs Elementary School District's (the District), Measure K General Obligation Bond funds for the fiscal year ended June 30, 2017.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page two of this report which includes determining the District's compliance with the performance requirements for the Proposition 39 Measure K General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on internal control.

The results of our tests indicated that, in all significant respects, the District expended Measure K General Obligation Bond funds for the fiscal year ended June 30, 2017 only for the specific projects developed by the District's Board of Trustees, and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, California
December 19, 2017

**BRIGGS ELEMENTARY SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE K**

June 30, 2017

BACKGROUND INFORMATION

In November 2000 the voters of the State of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges, under certain circumstances and subject to certain conditions. In November 2014, a general obligation bond proposition (Measure K) of the District was approved by the voters of the District. Measure K authorized the District to issue up to \$4.5 million of general obligation bonds to finance various capital projects, and related costs, as specified in the bond measure provisions of Measure K.

Pursuant to the requirements of Proposition 39, and related state legislation, the Governing Board of the District established a Citizens' Bond Oversight Committee and appointed its initial members. The principal purpose of the Citizens' Bond Oversight Committee, as set out in state law, is to inform the public as to the expenditures made using the proceeds of the bonds issued pursuant to the Measure K bond authorization. The Citizens' Bond Oversight Committee is required to issue at least one report annually as to its activities and findings.

Section 1(b)(3)(C) of Article XIII A of the California Constitution requires the District to conduct an annual independent performance audit to ensure that the proceeds of the bonds deposited into the Measure K bond fund have been expended only for the authorized bond projects.

OBJECTIVES

The objectives of our performance audit for the fiscal year ended June 30, 2017 were to:

- Determine the expenditures charged to the Briggs Elementary School District Measure K Bond Building Fund;
- Determine whether expenditures charged to the Measure K Bond Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure K in November 2014.
- Provide the District Board and the Measure K Citizens' Bond Oversight Committee with a performance audit as required under the provisions of the California Constitution.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2016 to June 30, 2017. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources, other than the proceeds of the bonds, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2017, were not reviewed or included within the scope of our audit or in this report.

**BRIGGS ELEMENTARY SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE K**

June 30, 2017

PROCEDURES PERFORMED

- We identified the expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
- We selected a judgmental sample of expenditures considering all object codes and projects for the year ended June 30, 2017. Our sample included 7 transactions totaling \$1,004,792. This represents 94% of total expenditures of \$1,068,048.
- We reviewed the actual invoices and supporting documentation to determine that expenditures charged to projects were:
 - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
 - Supported by proper bid documentation, as applicable;
 - Properly expended on the authorized bond projects as listed on the voter-approved bond project list.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures associated with Measure K bond funds and that such expenditures were made on authorized bond projects.