

**BRIGGS ELEMENTARY SCHOOL DISTRICT**  
**PROPOSITION 39 GENERAL OBLIGATION BONDS**  
**MEASURE K**  
**PERFORMANCE AUDIT**  
**JUNE 30, 2020**



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**BRIGGS ELEMENTARY SCHOOL DISTRICT  
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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Briggs Elementary School District  
Santa Paula, California

We have conducted a performance audit of the Briggs Elementary School District (the District), Measure K General Obligation Bond funds for the fiscal year ended June 30, 2020.

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 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 Bond funds 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 the internal controls.

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, 2020, 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  
February 25, 2021

**BRIGGS ELEMENTARY SCHOOL DISTRICT  
PERFORMANCE AUDIT OF MEASURE K  
JUNE 30, 2020**

**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 Board of Trustees of the District established a Citizens' Bond Oversight Committee and appointed its 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 of 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 Building Fund have been expended only for the authorized bond projects.

**OBJECTIVES**

The objectives of our performance audit for the fiscal year ended June 30, 2020 were to:

- Determine the expenditures charged to the District's Measure K General Obligation Bond funds.
- Determine whether expenditures of the funds held in the Measure K Bond Building Fund have been made in accordance with the bond project list developed by the District's Board of Trustees, and approved by the voters, through the approval of Measure K in November 2014.

**SCOPE OF THE AUDIT**

The scope of our performance audit covered the fiscal period from July 1, 2019 to June 30, 2020. 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, 2020, 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, 2020**

**PROCEDURES PERFORMED**

- We identified the expenditures charged to the general obligation bond proceeds by obtaining the general ledger and identified the authorized projects by obtaining the Measure K election documents.
- We selected a judgmental sample of expenditures for considering all object codes and projects for the year ended June 30, 2020. Our sample included 22 transactions totaling \$462,729. This represents 89% of total Measure K expenditures of \$519,021.
- 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 of the funds held in the Measure K Bond Building Fund and that such expenditures were made for authorized bond projects.

