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Additionally, they were engaged by the district to conduct extra procedures on a compliance performance audit. In reviewing the expenditures of the bond funds they pulled a sample of about 70% non-payroll related expenses and noted no instances of non-compliance and noted that the sample tested were for projects that were in accordance with the approved measures. They looked at payroll that was paid with bond funds sampling about 60% of the salaries and benefits and noted that those employees whose salaries were paid with the bond funds (in a 8-36002-T-W-153820 (se) 370.0a2(e) (s) 7 (apa) 7) wlou

Ms. Richardson commented that the facility master plan document is central to the performance of the bond measure as a framework. She noted that it was extensively discussed at a previous meeting with bond counsel and bond counsel had stated that he was not able to do so during the period, however, if the trustees asked for his legal opinion he will be able to do so.

Chair Thomas noted that if there are follow up questions from the committee they should be submitted in writing to the auditor team

6. Presentation of Draft Language by Bond Consultant

Ms. Ann Kennedy, Bond Consultant, presented the draft report for 2016-2017, 2017-2018, 2018-2019. She acknowledged the tremendous effort of those that contributed to the draft report covering three fiscal years, especially Ben Lee, of Abdul Nasse's office, providing extra work on top of regular workloads. She described the approach to the document format and noted that there was a change to subcommittee draft language. The front and back of the document pertains to all three years with the middle sections being specific to each annual year and the compliance items in the financials were reconciled with banner and the audit statements for accuracy. They formatted the document to comply with Section 508 which is the accessibility requirement so that accessibility readers could read the data. She provided an overview of the updates to the draft document.

7. Discussion, Amendments, and Possible Adoption of 2016-2017, 2017-2018, 2018-2019 Reports

Ms. Richardson provided comments and suggested amendments to the draft including adding a table of contents adding a summary of current committee members and their activities updating the challenge of changes with current information and adding additional resources to the appendix such as the education master plan, the facility master plan, 2004 and 2005 bond proposition language, the independent auditor's report, and the general obligation bond series schedule. Ms. Kennedy recommended adding pointers to additional program documents such as the educational master plan and the facilities master plan to where those documents are housed on the website.

Ms. Hanson commented adding a link to the 2004 facility master plan as well because a lot of the projects tie to the previous plan. She suggested that the chair write an introductory summary to give an overview of what's being

Ms. Hanson requested a breakdown of the bench contracts for fiscal years 17-18 and 18-19 for the committee to view. Ms. Kennedy said that the definition of the concept of bench contracts is language unique to CSF. Her recollection is that it had to do with the way the contracts were processed. Chair Thomas asked Mr. Casnocha how they would incorporate that information into the report. Mr. Casnocha responded that the oversight committee doesn't have responsibility for reviewing contracts and so summaries of contracts would not be relevant to an annual report of a bond oversight committee. Chair Thomas asked Mr. Casnocha of a circumstance where in addressing it or having some evaluation or reference to it in the report would be relevant. Mr. Casnocha responded no. Mr. Musni commented that the tables would make it easy for the average reader to be able to understand where the money was spent.

Ms. Richardson cautioned that these reports in question are years overdue to be mindful of the time constraint for completing the report, fold the pertinent information into this report where work that was done from the previous committee, and not spend more time looking at what is not going to be essential for this report.

Ms. Hanson stated that the spending on the bench contracts exceeded \$2 million dollars and is something we should look at.

Chair Thomas will get submitted comments distributed to the full committee and work over the next couple of weeks with Ms. Kennedy's team to incorporate everybody's thoughts and opinions into the draft for review on July 1.

Mr. Kelly commented identifying the 8% and 92% label of the pie charts in the report.

Ms. Kennedy noted her team updated the report with what was in public records financial data and what was already in the previous subcommittee's working draft of the report. They did not take any license with refreshing or amending language in the report.

Member Kelly moved that the committee authorize Ms. Kennedy to amend language to clarify and beautify the report. Seconded by Member Richardson. Motion approved unanimously.

8. Next Steps Tasking - July 1st Meeting
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