

**MINUTES OF THE CBOC MEETING:**

May 4, 2011  
135 Van Ness Avenue, Room 210

Facilitator: Jim Quadra, Chair

Committee Members Present: Patricia Crawford                      Monica Pressley  
Walter Haub    Jim Quadra, Chair  
Craig Issod    Mike Theriault, Vice Chair

Committee Members Not Present: Lourdes Garcia                      Nan McGuire  
Brian Liles

Interested Parties Present: Bruce Hart                              Tom Brewer  
Leonard Tom    Leonard Danna  
Richard Pio Roda

Minutes prepared by: Susan Ortega-Resurreccion

**1. Jim Quadra presided over the meeting.**

**2. Roll call. A quorum was present for the meeting.**

**3. Approval of Minutes of March 15, 2011 meeting.**

The minutes were unanimously approved by the CBOC members present in the meeting.

**4. Presentation and discussion of 2009-2010 audit report.**

Tom Brewer introduced Leonard Danna to the members of committee. Tom Brewer informed the committee of his upcoming retirement. Lenny will take over upon Tom's retirement.

Tom reported the results of the 2009-2010 audit report for the Bond 2003 and Bond 2006 programs. He pointed out that the audit is conducted in accordance with Generally Accepted Government Auditing standards.

For the Annual Financial Report, the audit considered SFUSD's internal control over financial reporting as a basis for designing the auditing procedures for the purpose of expressing the auditor's opinions on the financial statements, but not for the purpose of expressing opinion on the effectiveness of SFUSD's internal control over financial reporting. The audit report did not identify any deficiencies in internal control over financial reporting that is considered to be material weaknesses.

In previous years, audit reporting was completed as an "Agreed Upon Procedures Report." This year's was completed as a Performance Audit Report. Retention release transactions were added to the scope of audit report.

All of the previous year's auditor recommendations were implemented, except for one where employees paid by the Bond Fund maintain a log of time spent on Bond/non-Bond functions (this only affects two employees). The District will implement a time study of those employees that work less than full time Bond related functions. Annual certifications will be requested from those employees.

A question was raised on clarification of charging Bond Fund for "monitoring expenses" during the 2009-10 fiscal year. Tom Brewer and Leonard Tom explained that those expenses were for monitoring or inspection of projects in compliance with the Lopez stipulated judgment. Tom Brewer said that he will note this clarification in the final report.

In conclusion, the audit report did not identify instances of non-compliance with District or GAGAS procedures.

**5. Action item: Approval of Resolution to accept 2009-2010 audit.**

The resolution was approved by the CBOC members present in the meeting. (Ayes – Patricia Crawford, Craig Issod, Monica Pressley, Jim Quadra, and Mike Theriault; Abstain – Walter Haub).

**6. Public Comment – None.**

**7. Program Status Reports from:**

- **Chair, Vice Chair Comments**  
None.
- **Greening Program status: Green schoolyard report by Nan McGuire.**  
None.
- **David Goldin – program status.**  
None.
- **Leonard Tom – 2003 & 2006 Bond financial report update.**  
None.

**8. Proposed Schedule and Agenda for Next Meeting.**

Proposed for next meeting agenda:

- 1) Discussion of 2010-2011 Audit process.

**9. Adjournment.**

Meeting was adjourned in honor of and in grateful appreciation to Tom Brewer for his services as an auditor to the SFUSD Citizens Bond Oversight Committee.