

Americans with Disabilities Act of 1990 compliant. For disability-related modification or accommodation including auxiliary aids or services, please call the Recording Secretary 24-hours in advance Monday through Friday to ensure availability (858) 637-3609

SAN DIEGO UNIFIED SCHOOL DISTRICT
Physical Plant Operations Center
4860 Ruffner Street, Annex Room 1
San Diego, CA 92111
PPO Annex Room 1

Proposition S School Bond
Independent Citizens' Oversight Committee
Audit & Performance Subcommittee
September 28, 2009, 4:30 -5:30 p.m.

MINUTES

Subcommittee Members: Gordon, Hillegas, Spathas, Spehn, Stump

| AGENDA ITEMS | ASSIGNMENTS/UNDERSTANDINGS |
|--|---|
| Meeting Called to Order: (Spehn) | Ms. Spehn called the meeting to order at 4:45 pm. |
| Roll Call: (Cook) (Action) | Members In Attendance: John Gordon, Glenn Hillegas, Deanna Spehn (Arrived @ 4:40 p.m.), and John Stump Members Excused: Matt Spathas Trustee, Staff and Consultants in Attendance: Chuck Brown, Leigha Cook, George Harris and Stu Markey |
| Public Testimony [No action or discussion may occur regarding public comment on matters not on the agenda. Items may be referred to staff for placement on a future agenda. Public testimony is limited to 3 minutes per person.] Public Testimony requests are to be given to the ICOC Secretary prior to the start of the meeting. | No public testimony. |
| 1. Selection of Chair (Action) | Mr. Hillegas nominated Mr. Stump for Audits and Performance Chair. There were no further nominations. Motion: Mr. Hillegas moved to accept Mr. Stump as the Audits and Performance Subcommittee Chairperson. Mr. Gordon seconded the motion. The motion passed with no objection or abstention. |
| 2. Discussion of Roles and Responsibilities (Action) | Mr. Stump stated that the ICOC shall issue regular reports and an annual report. The independent audits, financial and performance are arranged by San Diego Unified School District (SDUSD), which is reviewed with comment by ICOC within the areas of their |

| AGENDA ITEMS | ASSIGNMENTS/UNDERSTANDINGS |
|---|---|
| | <p>jurisdiction.</p> <p>Mr. Markey stated that Nigro, Nigro and White (NN&W) conducted the financial audit for Prop. MM for \$20,000. He suggested NN&W conduct the financial audit for Prop. S since the results arrive mid-November 2009, for the fiscal year July 1, 2008, through June 30, 2009, and then do research who should do the performance audit under Prop. 39.</p> <p><i>Action Items:</i></p> <ol style="list-style-type: none"> 1. Mr. Markey was tasked to contact the Legal Department to opine who should be tasked with the ICOC financial and performance audits under Prop. 39., our in-house audit firm or another suggestion and return firm name and updated price quotes when reporting at the next October 12, 2009, Audit and Performance Subcommittee special meeting for acceptance and recommendation to the full ICOC October 15, 2009. 2. In addition, Markey was asked to determine what consultant skill set is needed to perform the audit task and then report at the next October 12, 2009, Audit and Performance Subcommittee meeting. 3. Mr. Gordon tasked Mr. Markey to ask Mr. Masias to investigate what the unique position control numbers actually mean to Prop. S for clarification. Does Prop. S have unique buckets [allocations]? |
| <p>3. Discussion of Meeting Schedule (Action)</p> | <p>The following meeting schedule was acceptable by the subcommittee:</p> <p><i>Action Item: Mr. Markey was tasked to invite Education Center staff in budget/audit to attend the November 9, 2009, meeting.</i></p> <p>October 12, 2009, Physical Plant Operation Center Annex, Room 1, 4860 Ruffner Street, San Diego, CA 92111 at Noon.</p> <p>November 9, 2009, Eugene Brucker Education Center, 4100 Normal Street, San Diego, CA 92103 at 4:30 pm</p> <p>December 7, 2009, Eugene Brucker Education Center, 4100 Normal Street, San Diego, CA 92103 at 4:30 pm</p> |

| AGENDA ITEMS | ASSIGNMENTS/UNDERSTANDINGS |
|---|---|
| 4. Discussion of Meeting Locations (Action) | Please see Item 3. |
| 5. Revisit Subcommittee Title (Action) | Mr. Stump stated there would be no change in the Subcommittee Title for now. |
| 6. Financial Audit & Performance Audit Timeline (Discussion) | <p>Mr. Markey suggested the following two items:</p> <ol style="list-style-type: none"> 1. A regular monthly meeting with the superintendent and full ICOC chair or Pro Tem. 2. Quarterly presentation to the Board of Education (BOE) on Prop. S ICOC activities and an informal relationship initiated with the BOE members and ICOC and Subcommittee Chairs. 3. Mr. Stump would like the bylaws to reflect all ICOC Audit and Performance and Annual Report deadlines noted on the Events Calendar then forward to the full ICOC 10-15-09, as an action item for a vote. Mr. Stump distributed handouts to Mr. Markey, which will be submitted to the website for posting. <p>Mr. Stump will request this item be added to the Governance and Accountability Subcommittee Agenda for October 7, 2009.</p> |
| 7. Adjournment (Action) Next Meeting: October 12, 2009, at Physical Plant Operations Center, Annex Room 1, 4860 Ruffner Street, San Diego, CA 92111, at noon | Meeting adjourned at 6 pm. |

Exhibit: Supplied in the hardcopy packet and posted to the website 72-hours prior to the meeting.

Handout: Handed out at the meeting, not in the packet nor posted to the website prior to the meeting.

ALL Web postings:

<http://www.sandi.net/218320721155437390/blank/browse.asp?A=383&BMDRN=2000&BCOB=0&C=56173>