

**AUDIT SUBCOMMITTEE**

**TIME and DATE:** 4:30 p.m., Monday, June 14, 2010

**PLACE:** Eugene Brucker Education Center Auditorium, 4100 Normal Street, San Diego, CA 92103

**MINUTES**

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

**ICOC Support:** Champy, Goshorn

**Prop S Staff:** Harris

**District Invitees:** Audit Committee and Audit staff

AGENDA ITEMS	ASSIGNMENTS/UNDERSTANDINGS
Meeting Called to Order: (Stump)	Chair Stump called the meeting to order at 4:35 p.m.
Roll Call to establish a Quorum: (Champy) (Action)	<b>Subcommittee Members in attendance:</b> J. Gordon, G. Hillegas (excused), M. Spathas, D. Spehn, J. Stump <b>Other ICOC Members in attendance:</b> G. Johnson <b>ICOC Support Staff:</b> A. Champy, L. Goshorn <b>District Staff:</b> G. Harris, S. Markey <b>District Auditors:</b> Christy White for Nigro, Nigro and White
<b>Public Testimony</b>	Chair Stump called for public testimony and there was none.
1. Consideration of Audit Subcommittee Minutes for 5-10-10 (Champy) ( <b>Exhibit</b> ) (Action)	<b>Motion: Mr. Gordon motioned to approve the 5-10-10 minutes. Ms. Spehn seconded the motion. The motion carried with no objections or abstentions.</b>
2. Workshop discussions and consideration of recommendations regarding scope of work for Prop. S audits for 2009-2010 fiscal period (Goshorn) (Action) 2.1. Ballot Extract 2.2. Yellow Book Extract	No Action. Item trailed to the special Audit meeting on 6-25-10.
3. Consideration of recommendations of need for additional work scope for Prop. S audits (Goshorn) (Action)	No Action. Item trailed to the special Audit meeting on 6-25-10.
4. ADJOURNMENT (Action)	Meeting adjourned to a special Audit meeting on 6-25-10 at 4:30 p.m., in the Eugene Brucker Center, room 2226, 4100 Normal Street, San Diego, CA, 92103
Next Meeting: July 12, 2010, at 4:30 p.m. in the Eugene Brucker Education Center Auditorium, 4100 Normal Street, San Diego, CA 92103	

**AUDIT SUBCOMMITTEE**

**TIME and DATE:** 4:30 p.m., Friday, June 25, 2010

**PLACE:** Eugene Brucker Education Center, Room 2226 4100 Normal Street, San Diego, CA 92103

**MINUTES**

AGENDA ITEMS	ASSIGNMENTS/UNDERSTANDINGS
Meeting Called to Order: (Stump)	John Gordon took over for Chair Stump who is out of town, and called the meeting to order at 4:35 p.m.
Roll Call to establish a Quorum: (Champy) (Action)	<b>Subcommittee Members in attendance:</b> J. Gordon, G. Hillegas, M. Spathas, D. Spehn (excused), John Stump (excused) <b>ICOC Support Staff:</b> A. Champy, L. Goshorn <b>District Staff:</b> G. Harris, S. Markey, J. Splittgerber, J. Watts
<b>Public Testimony</b>	Mr. Gordon called for public testimony and there were none.
1. Workshop discussions and consideration of recommendations regarding scope of work for Prop. S audits for 2009-2010 fiscal period (Goshorn) <b>(Exhibit)</b> (Action) 1.1. Ballot Extract 1.2. Yellow Book Extract	Mr. Gordon began the meeting by reading the main points from Chair Stump's memo.  Mr. Goshorn presented an exhibit describing three audit objectives and discussion followed. Discussions focused on the need to clearly define measurement of program effectiveness. Mr. Gordon suggested a number of specific measures of effectiveness.  Executive Director Mr. Markey listed measures being discussed on the white board organizing and detailing recommendations that should be included in a revised document. A majority three votes from the members' present, affirmed agreement with the subject matter listed on the white board.  Mr. Gordon reaffirmed that we set up a framework, along with the subject matter agreed, to develop a revised document based on the white board. Mr. Goshorn, Mr. Markey and Staff to work on this, and forward the new revised document to the ICOC.
2. Consideration of recommendations of need for additional work scope for Prop. S audits (Goshorn) (Action)	Mr. Gordon announced to let the record reflect that the Audit subcommittee worked together collaboratively, and that Mr. Goshorn along with District staff will work together to compose a document consisting of two primary items: 1) <i>Program Management Assessment</i> and 2) <i>Special Interest Items</i> as agreed to and listed on the white board. There were no objections by member's present.  Elements listed on whiteboard by Mr. Markey: (Picture below) <ul style="list-style-type: none"> <li>• How am I doing? <ul style="list-style-type: none"> <li>• What's my cost per square feet? (CSF)</li> <li>• Facilities Condition Index (FCI)</li> <li>• Execution versus Plan</li> <li>• Overhead (as in indirect Program Management costs)</li> <li>• Compliance (Prop. S, PCC, labor laws, PSA, Outreach, best business practice, etc.)</li> <li>• Accounting &amp; Finance (accurate project &amp; program reporting)</li> <li>• Change Order Rate</li> </ul> </li> </ul>

AGENDA ITEMS	ASSIGNMENTS/UNDERSTANDINGS
	<p> <input checked="" type="checkbox"/> "This is the Right List"  <input checked="" type="checkbox"/> How are we doing  <input checked="" type="checkbox"/> - C.S.F.  <input checked="" type="checkbox"/> - FCI "Thing"  <input type="checkbox"/> - Execution vs Plan  <input checked="" type="checkbox"/> - Overhead  <input checked="" type="checkbox"/> - Compliance  <input checked="" type="checkbox"/> - Best Practices  <input type="checkbox"/> - Accty + Finnc  <input type="checkbox"/> - Co. RSE </p>

3. ADJOURNMENT (Action) Meeting adjourned at 6:03 p.m. to the next regular meeting date and time stated.  
 Next Meeting: July 12, 2010, at 4:30 p.m. in the Eugene Brucker Education Center Auditorium, 4100 Normal Street, San Diego, CA 92103

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