

**AUDIT SUBCOMMITTEE**

**TIME and DATE:** 4:30 p.m., Monday, January 10, 2011

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

**MINUTES**

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

**ICOC Support:** Champy, Goshorn

**Prop S Staff:** Harris

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

AGENDA ITEMS	ASSIGNMENTS/UNDERSTANDINGS
Meeting Called to Order: (Stump)	Chair Stump called the meeting to order at 4:30 p.m.
Roll Call to establish a Quorum: (Champy) (Action)	<b>Subcommittee members in attendance:</b> K. Alvin, G. Hillegas, M. Spathas, D. Spehn (excused. Ms. Spehn was notified that the meeting had adjourned), J. Stump <b>Other ICOC Members in attendance:</b> G. Johnson <b>ICOC Support Staff:</b> A. Champy <b>District Staff:</b> G. Harris, S. Markey
<b>Public Testimony</b>	Chair Stump called for public testimony and there was none.
1. Consideration of Audit Subcommittee Minutes for 12-13-10 (Champy) ( <b>Exhibit</b> ) (Action)	<p><b>Motion: Mr. Alvin moved to approve the minutes with the following corrections made by Mr. Stump: Under item #2,</b></p> <p>Mr. Markey:<del>asserted that t</del>The District wrote the contract in conjunction with the ICOC Audit subcommittee. <u>Further he asserted t</u>The whole scope of the audit was worked in conjunction and collaboration with the Audit committee and there should be no surprises. <u>Mr. Markey assert t</u>The district has spent more time in collaboration with the Audit committee than anybody would expect the District to.</p> <p><del>Chair Stump's concern was that his suggestions were not included in the final scope.</del></p> <p><del>District Staff have spent months with the Audit subcommittee collaboratively and extensively discussing and writing the scope. Mr. Markey asked Mr. Stump to specify and tell him exactly what the Audit committee wanted; what Mr. Stump believed District staff is not delivering; he evaded Mr. Markey's question and told him to review last month's meeting minutes without answering his question.</del></p> <p><del>Mr. Markey requested a letter from the Audit subcommittee to tell him what items in the scope that Mr. Stump and the committee believes is not included in the Audit.</del></p> <p>Mr. Stump <u>insisted suggested</u> that Mr. Markey read last month's minutes.</p>

AGENDA ITEMS	ASSIGNMENTS/UNDERSTANDINGS
	<p><b>Mr. Hillegas seconded the motion. The motion carried with no objections or abstentions.</b></p>
<p>2. Workshop discussions and consideration of Proposition S audits for 2009-2010 fiscal period (Goshorn) (Action)  <b>Exhibits are available at Meeting &amp; WEB posted.</b>                      2.1. Ballot Extract                      2.2. Yellow Book Extract                      2.3. White Financial Audit Engagement documents                      2.4. Performance Audit Engagement and Scopes</p>	
<p>3. Status of 2009-10 Audits, Calendar work plan and White (formerly N, N &amp; W) Schedule for joint receipt of both Performance Audit and Financial Audit Exhibit – SCOPE Performance Audit (Harris/Goshorn) (<b>Exhibit</b>)(action)</p>	<p>Chair Stump wanted Mr. Harris to clarify how the District is doing with the Prop. S Audits.</p> <p>The financial portion of the Audit was completed in 2010, and the Performance Audit was taken up in earnest this year with interviews of staff and ICOC members that began in January 4, 2011. Since that time, the auditors have proceeded to interview staff from Project Management, Construction Management, Contracts, Labor Compliance. They should complete their work by the end of next week, and the draft Financial and Performance Audits is to be completed by the end of the month, and presented at the next ICOC Audit subcommittee meeting scheduled for Monday, February 7, 2011.</p> <p>Gil Johnson, John Gordon and John Stump are the ICOC members who are currently or have been interviewed for the Audit.</p> <p>Chair Stump suggested that Leonard Pinson also be included in the interview process.</p>
<p>4. ADJOURNMENT (Action)</p> <p>After ten minutes, the meeting adjourned at 4:40 p.m. to the next meeting date and place stated.</p> <p>Next Meeting: February 7, 2011, at 4:30 p.m. in the Eugene Brucker Education Center Auditorium, 4100 Normal Street, San Diego, CA 92103</p>	