

**(C) Recommendations for the District to Consider Implementing to lower the New Risk Score Based on the results of TC Testing**

**What TC Recommendations are and What They Mean**

As articulated in our scope of services for Phase II, the Board also requested that VLS make specific recommendations for the District to consider implementing in order to lower the New Risk Scores of High and Medium to a Low risk. VLS has completed this assessment, and these specific recommendations are listed on Table 1 and are categorized by the Risk Area.

**Table 1: List of TC Recommendations**

Number	Recommendation
TC 1-1	Employ methods of reaching out to the entire community to advertise the opportunity of membership in the CBOC. These methods may include posting the need on the District website, inclusion in newsletters already used to communicate with District families, and newspaper advertising (if this method does not prove to be cost prohibitive).
TC 2-1	Clarify language included in the “Additional Steps” of the Facilities Master Plan Implementation to provide for a specific time period in which the “period review” of the Facilities Master Plan will occur. For example, a statement that every five years the Facilities Master plan will be assessed with the involvement of the community provides specific timing that will increase transparency and accountability.
TC 2-2	When the District seeks the passage of a future bond measure(s), include language in the bond measure that specifically refers to the Board approved Long-Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public. The language added to the bond measure should include a statement that provides the District with some flexibility in the event of an unforeseen or catastrophic event, requires that the Board approve revisions made to the Facilities Master Plan, and indicates the means by which the public could obtain a copy of the approved Facilities Master Plan.
TC 4-1	Include in the Governance Handbook examples of what would constitute the performance of a management function to help clarify the significance of the statement that Board members refrain from performing management functions. For example, include language to the effect that directing or attempting to direct the work of District vendors is not appropriate conduct for a Board Member. In addition, the Board should consider establishing a policy that restricts the frequency with which Board members may visit District offices or school facilities.
TC 4-2	Require that the Board members attend the Brown Act training workshop when attending the CSBA training or provide this training to Board members in-house.
TC 4-3	Include a conflict of interest section in the Governance Handbook that specifically defines the concept of conflict of interest, identifies restrictions placed on Board members related to conflict of interest issues, and provides examples of what a conflict of interest would be. Having this clear guidance stated in the Governance Handbook will ensure that all relevant policy information is in one location that is easy for Board members to reference.

Number	Recommendation
TC 4-4	Develop a Board policy on conflict of interest specific to Board member relationships with District vendors and contractors, and include this policy in the Governance Handbook. The District may consider the inclusion of a statement that reminds Board members that they shall, at all times, avoid the appearance of a conflict of interest. The statement may also mention that prior to participating in a discussion or vote on a proposed contract, a Board member shall disclose in open session the nature of any relationship that he/she may have with any proposed vendor/contractor, or the agent, employee, or subcontractor of any proposed vendor/contractor that may create an appearance of impropriety. It is important that this disclosure include, but not be limited to, the amount of campaign contributions over a certain amount received by the Board member during the campaign for their current term or contributions received during the current term.
TC 4-5	Provide guidance in the Governance Handbook and Board Policy related to the degree of authority Board members should have related to proposing amendments to vendor contracts. If this would be considered acceptable practice, a formal process should be designed and implemented to avoid vendor contract amendments that may not be in the best interest of the District. This policy should include the Board consulting with legal counsel whenever the Board desires modifications to be made to the terms of a contract.
TC 4-6	Develop and implement a Board member training calendar that is hosted directly by the District. This training calendar should be designed to ensure that all Board members receive the training at least annually and new Board members receive the training within one month of taking their position. The training should be presented by someone that is experienced with district board governance issues, such as an attorney. The training should cover all of the items included in the Governance Handbook. This would ensure that all Board members are receiving the necessary training and provide Board members with an opportunity to ask questions.
TC 5-1	Establish an annual, internal review of the Long Range Facilities Master Plan and make necessary revisions, based on internal and/or external factors that will affect the Master Plan, subject to the Board of Education approval. This annual review should take place to ensure that the District and Board are considering and addressing whether revisions are needed due to available funding, changes in critical needs, etc.
TC 5-2	Develop and implement written procedures related to the development of detailed, multi-year, line-item budgets for the twenty-one (21) priority schools based on the Implementation Plan. The written procedures should include the process and timing for when detailed budgets will be prepared, approved, and entered into Munis. The written procedures should also include the following: <ul style="list-style-type: none"> <li>a. The detailed, line-item budgets for projects should be entered in Munis as the beginning of each fiscal year so that project budgets with a projected construction period of more than one fiscal year can be tracked. Additionally, if estimated budgets are entered at the beginning of each fiscal year, there should be fewer budget revisions and transfers of funds throughout the fiscal year.</li> <li>b. The detailed, line-item budgets should be reviewed on a regular basis by management. The review should determine the accuracy and appropriateness of expenditures and if the remaining line-item budgets are sufficient to fund contract proposals and other projected costs related to the projects for the fiscal year.</li> </ul>

Number	Recommendation
TC 6-1	<p>Develop and implement written procedures related to budgeting practices that include, but are not limited to, budget preparation, tracking, reporting, and approval processes. The written procedures should:</p> <ol style="list-style-type: none"> <li>Identify all steps in the budgeting process, from the development of a budget for approved projects to the final reporting of budget to actual costs at project completion.</li> <li>Identify all forms to be used in the budgeting process, the purpose and workflow of the forms, and the proper review and approval signatures required on the forms.</li> <li>Identify all schedules and reports used in the budgeting process that will allow staff to adequately track, monitor, and report on project budgets. Identify who is responsible for creating, updating, reviewing, and approving each schedule and report.</li> <li>Identify how and when to perform certain steps, such as, the budget verification process and the formulation of the budget string.</li> <li>Incorporate appropriate sections in the written procedures to address all recommendations included below.</li> </ol>
TC 6-2	<p>Require that the budget verification performed in Munis by the Sr. Facilities Planning Specialist be performed <b>prior</b> to the approval of contracts and change orders by the Board. This will ensure that there is sufficient budget for a contract prior to Board approval. If funds must be transferred to increase the available budget, notify the Board of this transfer or budget revision at the time that the contract is approved for better transparency to the Board and public related to the impact of contract approvals. Additionally, as recommended in TC6-6, ensure that the appropriate Board action is taken to approve budget amendments/transfers. The recommended timing for these actions is as follows:</p> <ol style="list-style-type: none"> <li>Transfer between major object codes (no impact on ending fund balance) – at least monthly to satisfy the requirements of California Education Code.</li> <li>Transfer of fund balance (decrease/increase in ending fund balance) – as a separate agenda item at the same Board meeting at which the contract is presented for approval/ratification.</li> </ol>
TC 6-3	<p>Require the Sr. Facilities Planning Specialist to initial and date the <i>Munis Contract &amp; Purchase Order Form</i> to document that the budget verification function has been performed. This will provide the proper audit trail to document that the budget verification step took place.</p>
TC 6-4	<p>Require the Principal Accountant to initial and date the <i>Munis Contract &amp; Purchase Order Form</i> to document that the budget string was reviewed for accuracy. In addition, the Principal Accountant must verify that the affected general ledger account string is appropriate and accurate for the specific contract based on the assigned budget string. This will ensure that there is proper review and oversight in this step and provide the proper audit trail documentation.</p>
TC 6-5	<p>Require that the Principal Accountant continue the review of the <i>Project Budget Amendment/Transfer Form</i> to verify that the budget amount(s) is accurate and project string(s) is appropriate. Add a section to the form for the Principal Accountant's initials and date to document that this review occurred. Additionally, add a section where the funding source and total amount of the amendment/transfer(s) can be documented.</p>

Number	Recommendation
TC 6-6	Develop a form that can be used by the Bond Finance Department to reflect the budget amendment/transfer transactions entered into Munis from the <i>Project Budget Amendment/Transfer Form(s)</i> . The form can be used as the District's written resolution for budget amendments and transfers between expenditure classifications. Take the new form to the Board as budget revisions for ratification and certification at its regularly scheduled meetings on a timely and consistent basis (at least monthly). Maintain a log of budget revisions approved by the Board with totals for each expenditure classification. This log can be used in the preparation of Interim Reports as the Board Approved Operating Budget. This log can also be used to determine the ending fund balance for the Building Fund whenever there is an amendment (increase or decrease) to the project budget at any given time period.
TC 6-7	Develop and implement procedures related to the preparation and submission of Bond project budget reports that provide project budget status to the Board. District staff must decide whether it will create a new project budget report or continue the use of the EAW. However, the project budget status report should be a separate item from the approval of any budget increase or decrease to a project.
TC 6-8	Develop and implement procedures related to the preparation and submission of budget increase(s) or decrease(s) to a Bond project for Board approval. The submission must be separate from the approval of contracts and change orders. In addition, it must be prepared and submitted on a consistent and regular basis.
TC 6-9	Prepare and maintain a worksheet for each project that will provide budget history and applicable expenditures for the duration of the project. This worksheet can be used to assist in the financial decision making related to the project. This worksheet can also be used to prepare the project budget status to the Board. Furthermore, it is recommended that the District include in the worksheet a reconciliation between the project budgets reported in the SACS reports (prepared on a fiscal year basis) and the project budget status report (prepared based on the duration of the project).
TC 7-1	Ensure full implementation of the procedures related to construction contracts (as revised October 2015), including, but not limited to, completion of the Prequalification Evaluation Form and Proposal Approval Checklist.
TC 7-2	Ensure that the review of contractor's license information is documented and maintained for all construction contracts to demonstrate completion of this critical compliance step.
TC 7-3	Ensure full implementation of professional services contracting procedures (as revised October 2015), including, but not limited to, completion of management review prior to approval by the Board (where applicable), documentation indicating that this management review occurred, and completion of the Proposal Approval Checklist.
TC 7-4	Require formal documentation of the informal vendor proposal review and selection process for professional services contracts. Formal documents that should be retained include the rating of firms based on proposal documents received, the selection of firms for interviews and results of those interviews, the completion of background checks, and all other documentation relevant to justify the vendor selected.

Number	Recommendation
TC 7-5	<p>Incorporate a formal, documented process to perform a conflict of interest check for all vendors submitting proposals to the District for the bond program. In this process, the District should require vendors to disclose to the District as part of the proposal process the following information:</p> <ol style="list-style-type: none"> <li>a. Any potential familial relationships between the vendor or its employees and District Board members or employees,</li> <li>b. Any potential financial interests between the vendor and District Board members or employees, and</li> <li>c. Contributions made to and/or gifts and entertainment purchased on behalf of District employees, Board members, or individuals/entities related to or affiliated with Board members or employees.</li> </ol> <p>The disclosures made by the potential vendors should be reviewed by the District and compared to the District's conflict of interest policy. If potential conflicts are identified, the District must evaluate and determine whether (1) the potential conflict prohibits the vendor from conducting business with the District, or (2) if certain decision makers within the District must abstain or refrain from making decisions involving the vendor. If appropriate, the District should seek guidance from legal counsel.</p>
TC 8-1	Ensure the Proposal Approval Checklist is fully implemented and includes the final approval signature by the delegated authority.
TC 8-2	Add a budget review section on the Proposal Approval Checklist to document that a review of the project budget was performed by appropriate personnel as part of the proposal review and approval process. The signature should either (1) confirm that the contract will not result in the project exceeding budgeted amounts or (2) identify when the budget is not sufficient so that appropriate budget adjustment steps can be taken.
TC 8-3	Require that District legal counsel perform a regular review of contract templates to ensure that contracts include all necessary sections and language to adequately protect the District. Significant deviations from the contract template should be forwarded to the District's legal counsel for review.
TC 8-4	Require that vendors comply with District conflict of interest policies and disclose to the District, within an established time frame, when potential conflicts of interest arise. Update vendor contract templates to include language related to the District conflict of interest policies and what actions by the vendors are prohibited and reportable. Require that vendors sign acknowledgment forms indicating that they will comply with the District's conflict of interest policy and that there are no known relationships (or financial transactions) that would create a conflict.
TC 8-5	Update District policies to prohibit vendors from beginning work and receiving payment until all necessary documents have been submitted and the District executes the contract (except for work that qualifies as an emergency under California Public Contract Code). This will help protect the District and ensure that only appropriate vendor disbursements are made. The Payment Approval Form, which documents invoice approvals, should require that an executed contract is in place prior to payments being made.
TC 8-6	Add a section to the Notice to Proceed Checklist that documents the date the executed Notice to Proceed and executed contract was sent to the contractor.

Number	Recommendation
TC 8-7	Ensure that all recommendations included above are incorporated into the written policies and procedures. This will ensure that District staff has clear guidelines to follow, will assist in training during turnover, and will provide consistency in processes.
TC 8-8	Once the policies and procedures manual related to vendor contracting is complete and fully implemented, a review should be performed by the District's internal auditor (or an independent third party) to ensure that all procedures are being followed.
TC 9-1	Revise procedures to require that proof of publication for invitation(s) to bid is retained with the bidding documentation to ensure the complete bid package is kept intact.
TC 11-1	Revise the invoice payment procedures to establish a deadline for completing the invoice rejection letter within a specified number of days, such as 5 business days from receiving the invoice.
TC 11-2	Implement the invoice rejection letter as soon as practical.
TC 11-3	After full implementation of the vendor invoice rejection letter process, the District should perform a review of vendor payments exceeding the 30 day limit to determine (1) if the late payment was a result of a breakdown in District internal controls or vendor hindrance, and (2) if due to a vendor hindrance, was the invoice rejection letter used to support the reason for the late payment. This review should be performed approximately three months after full implementation of the vendor invoice rejection letter to ensure that the process is working and has improved the timeliness of vendor payments.
TC 11-4	Ensure that vendor invoice payments are processed only after all required signatures are present on the Payment Approval Form. Alternate signers should be identified in the event that a required signer is out on an extended absence and there is an urgent need for payment.
TC 11-5	Ensure the Payment History/Approval Form is signed by the District Project Manager. If the Project Manager initials/signs the invoice to document this approval, a statement indicating that approval is documented on the invoice should be included on the Payment History/Approval Form.
TC 12-1	Develop written procedures or a policy to address the District's involvement in the prequalification of individuals employed by professional services vendors and working on the District bond program or bond projects. This should include assigning District staff that is responsible for reviewing and approving staffing added throughout the term of the contract to ensure that the additional staffing is needed and is not a function that can be performed by the District. This becomes particularly important when certain functions are outsourced to a vendor, such as bond program management, and when fees are billed based on pre-established billing rates for actual hours incurred (rather than a fixed fee). Where possible, professional services contracts should identify anticipated staffing level details (number of individuals and titles).
TC 12-2	If the service provider requires an amendment to identify and approve staffing levels in the contract that will result in increased costs, the vendor should request an add service that routes through the normal add service approval process. If the staffing change does not result in a cost change, an internal form documenting the individual's qualifications and District approval is recommended.

Number	Recommendation
TC 13-1	<p>Develop detailed, written procedures for the change order review and approval process. The written procedures should:</p> <ol style="list-style-type: none"> <li>a. Identify each step in the review and approval process.</li> <li>b. Identify all forms to be used in the change order process, the purpose and work flow of the forms, and the proper review and approval signatures required on the forms.</li> <li>c. Identify what documents should be maintained as support with the change order packet.</li> <li>d. Incorporate appropriate sections in the written procedures to address all recommendations included below.</li> </ol> <p>Detailed, written procedure documents will provide clear guidelines for District staff to follow and consistency when there is staff turnover.</p>
TC 13-2	<p>Require the Director of Contract Administration and Chief Engineering Officer to initial and date the change order packet (or a separate, attached form) to document the review that is performed prior to the change order going to the Associate Superintendent of Operations and Bond Program in preparation for Board approval. This will provide the proper audit trail to document that this review took place.</p>
TC 13-3	<p>Create updated forms to reflect the approval signatures that are required. Some forms contain signature lines for individuals whose signature is not required nor typically given. For example, the PCO Summary form contains lines for the “Scheduler” and the “Deputy Program Manager,” neither of which seems to be part of the policies/procedures in practice.</p>
TC 13-4	<p>Consider including the Board Précis and Change Order Summary in the change order support packet to provide a clean audit trail.</p>
TC 13-5	<p>Consider implementing the use of a change order work flow check list that is completed with each change order. The check list would include a list of documents and signatures required at various steps in the process. This could assist District staff in ensuring that all necessary documents and signatures are obtained and document when key dates are entered into Munis.</p>
TC 13-6	<p>Develop detailed, written procedures for the add-service review and approval process. The written procedures should:</p> <ol style="list-style-type: none"> <li>a. Identify each step in the review and approval process.</li> <li>b. Identify all forms to be used in the add-service approval process, the purpose and work flow of the forms, and the proper review and approval signatures required on the forms.</li> <li>c. Identify what documents should be maintained as support with the add-service packet.</li> <li>d. Incorporate appropriate sections in the written procedures to address all recommendations included below.</li> </ol> <p>Detailed, written procedure documents will provide clear guidelines for District staff to follow and consistency when there is staff turnover.</p>

Number	Recommendation
TC 13-7	Ensure that the Proposal Approval Checklist Form is used with every add-service proposal. Add appropriate sections to the form to include the necessary signature/initials of the Associate Superintendent of Operations and Bond Program to allow documentation of recommendations TC13-8 and TC13-9.
TC 13-8	If the add-service proposal is over \$50,000, require the Associate Superintendent of Operations and Bond Program (ASO) to initial and date the add-service Proposal Approval Checklist Form (or a separate, attached form) to document the review that is performed prior the add-service going to the Board.
TC 13-9	When submitting an add-service request to the Board for approval, include historical information related to add-services that have previously been approved for the vendor contract.
TC 13-10	Within six months after full implementation of the updated processes and policies for change orders and add-services, the District should perform a follow-up review to determine whether procedures are being followed.
TC 13-11	Work with Tyler Technologies (the company that licenses the Munis software) to determine if there is a way to properly record credit (deductive) change orders and add-services. If this is not possible, develop one standard method that is used by all staff to enter and track all credit (deductive) change orders and add-services to provide consistency. Train all staff on this process to ensure that it is followed.
TC 14-1	Ensure that written budgeting procedures (recommended in TC6-1) include specific guidelines and instructions related to the use and maintenance of the multi-year function in Munis.
TC 14-2	Once the multi-year function in Munis is fully implemented, conduct an internal audit to ensure that it is implemented properly and to verify that there is a written process in place for the maintenance and revision of data entered for multi-year contracts. This internal audit could be conducted by the District's current internal auditor or by a third party.
TC 14-3	Work with Tyler Technologies (the company that licenses the Munis software) to modify the Contracts Module in Munis so that an invoice payment that is applied to the wrong contract can be corrected.
TC 14-4	<p>Ensure that the written budgeting procedures (recommended in TC6-1) include specific guidelines and instructions related to the creation of new bond projects in Munis, including the use of the <i>New Project Form</i>. The procedures should include, but are not limited to, the following areas:</p> <ul style="list-style-type: none"> <li>• The event that initiates the need for a new project in Munis</li> <li>• Instructions for completing the form and its workflow</li> <li>• List of authorized approvers</li> <li>• Type(s) of supporting documentation that must be attached to the form</li> <li>• A requirement for appropriate personnel to verify that the project number, funding source, and budget string are accurate</li> <li>• A requirement that the Principal Accountant initials and dates the form to document that the information has been entered in Munis</li> <li>• A requirement that the Executive Director of Bond Finance, or designee, reviews the Principal Accountant's coding in Munis for accuracy</li> </ul>



Number	Recommendation
TC 14-5	Cross-train other bond program staff on the responsibilities and tasks assigned to the Principal Accountant and Project Analyst so that there is an employee that can perform these functions in the event of employee absences.
TC 14-6	<p>Develop and implement written procedures related to the reconciliation process between the Munis General Ledger and Project Ledger that require the following:</p> <ul style="list-style-type: none"> <li>• Prepare a reconciliation worksheet on a regular and consistent basis (at least monthly)</li> <li>• Maintain the reconciliation worksheet and attach supporting documentation (such as reports used, payroll records, journal entries, etc.) to provide an appropriate audit trail</li> <li>• Require the preparer to initial and date the worksheet indicating the reconciliation was performed</li> <li>• The Executive Director of Bond Finance must review the reconciliation worksheet and initial and date the worksheet to document that the review has been performed</li> </ul>
TC 14-7	Determine whether the reports currently being prepared by the Project Analyst (such as Project Summary Ledger Reconciliation and Financial Summary Reports) are necessary for or valuable to the reconciliation process discussed in TC14-6. If these reports are valuable and will be utilized, include them in the written procedures recommended in TC14-6. The reports should be reviewed by the Executive Director of Bond Finance and included in the reconciliation process performed by the Principal Accountant. If the reports are not needed as part of the reconciliation done by the Principal Accountant, then determine whether they should be eliminated, revised to serve the purpose of reconciliation, or used for another purpose.
TC 14-8	Review and modify, if necessary, the job descriptions of the Principal Accountant and Project Analyst to reflect the appropriate responsibilities related to the reconciliation process between the Munis Project Ledger and General Ledger.
TC 14-9	Ensure procedures are in place requiring that access rights in Munis for all data entry points related to the bond program be monitored and updated on a regular basis. Ensure that only appropriate District employees have access rights other than inquiry.
TC 15-1	<p>Ensure that written procedures related to Primavera include all required steps and necessary documents in order to achieve and maintain the system's integrity and accuracy. Include the work flow and frequency with which certain steps are (or should be) performed. The written procedures should include, but not be limited to:</p> <ol style="list-style-type: none"> <li>a. The back-up system and process in place,</li> <li>b. The process for creating project numbers,</li> <li>c. The creation and use of the Munis-Primavera costs codes, and</li> <li>d. The process performed by the Master Scheduler to reconcile between Primavera and Munis.</li> </ol>
TC 15-2	Develop a process that ensures the Master Scheduler receives appropriate and sufficient information regarding new construction and professional services contracts that are approved by the Board of Education. Either a copy of the contract can be provided or a contract synopsis can be prepared and provided to the Master Scheduler. This information should be provided within a week of contract approval to ensure that Primavera is updated promptly. Establish a timeline for when the contract information should be entered after receipt by the Master Scheduler.

Number	Recommendation
TC 15-3	Develop and implement a process to ensure that bond program management and staff, construction managers, and third parties responsible for entering information in Primavera are adequately trained and cross-trained. This is particularly important when hiring new staff or consultants. Consider whether providing recurring training or refresher meetings would be appropriate to address deficiencies or problem areas, such as a delay in entering proposed change orders.
TC 15-4	Cross-train a District employee in the Primavera functions currently handled by the Master Scheduler, who is a District consultant.
TC 16-1	The financial reporting system(s) should include projections related not only to the construction related cost and master planning, but also cost related to the planning and administration associated with the bond program in order to provide a complete picture of projected expenditures.
TC 16-2	The District should ensure that as construction projects are delegated to program managers at the regional level, they are provided with the projections of cash receipts and expenditures related to their specific construction projects. As updates are made to these projections, those updates should be shared with the project managers at the regional level, as they will need sufficient information to enable them to manage the budget for the project.
TC 16-3	Share updates to program cash flow projections used in determining the schedule for the new Master Plan with the Board, the FSC, and the CBOC. This should be done on a periodic basis determined by the District in a format selected by the District. This report appears to be similar to the report number 13, which was requested by the CBOC as of the 6/22/2016 meeting.
TC 16-4	Once consensus is reached between the CBOC and the District regarding the report naming, presentation, format, and content; and once report development is finalized, develop written procedures for the preparation and distribution of reports so that processes can continue when there are changes in personnel. The written procedures should include the following: <ul style="list-style-type: none"> <li>a. Identify the type of reports to be generated.</li> <li>b. Indicate the interval with which reports should be generated, such as monthly.</li> <li>c. Require that the Executive Director of Business Services, Bond Finance reviews the reports prior to distribution to other management, staff, or other users.</li> <li>d. Identify the individuals that should receive the reports generated and the process for communicating questions or comments back to the Bond Finance department.</li> </ul>
TC 16-5	Include footnotes in the Financial Status Reports and Cash Flow Reports to explain any differences that can be expected when attempting to compare the beginning balances (for items such a beginning cash balance and beginning fund balance) listed in these reports to the same items' ending balances reported in the Bond Program compliance audit report for the prior year. Furthermore, include footnotes, notes, or legends necessary to help report readers understand information provided in the reports submitted to the FSC and the CBOC.

Number	Recommendation
TC 16-6	Include a footnote in the Monthly Warrant Listing reports to explain that the amounts listed in this report are not the total expenditure listed in the general ledger; as this report shows the amount of the check issued to the vendor and does not include not include retention withholdings piece of the expenditure. Additionally, this footnote should explain the meaning of retention withholdings.
TC 16-7	Implement a review process prior to finalizing reports. This process should include mathematical, spelling and grammar accuracy verification.
TC 16-8	Report the Common Core Technology budget in a consistent manner across reports.
TC 16-9	Consider using the term “commitments” instead of “encumbrances” when referring to amounts for contractual work the District is <u>currently committed to over the life of the project</u> .
TC 16-10	Review Cash Flow projection for Pinole Valley High School in light of the schedule of values from the contractor for this project to assess if adjustments may be necessary in presenting this projection.