

**WCCUSD Subcommittee on Clay Investigation**  
Alvarado Adult Education Campus

**August 1, 2016**

**MINUTES**

**(amended September 15, 2016)**

**A. OPENING PROCEDURES**

**A.1 Call to Order**

The meeting was called to order at 6:30 PM by Chairperson Liz Block.

**A.2 Roll Call**

**Committee Members Present:** Liz Block, Ivette Ricco, Valerie Cuevas

*Ms. Block called for a vote to approve Superintendent Duffy attendance as a staff member. The Subcommittee members voted unanimously for Superintendent Duffy to attend.*

**Staff Attendees:** Matthew Duffy, Superintendent; Lisa LeBlanc, Associate Superintendent for Operations; James K. Kawahara, Special Counsel; Phyllis Rosen, Clerical Staff.

**Handouts provided (See attached):**

- Kawahara Law Memorandum – Process for Finalizing and Publishing Report of the Clay Investigation Subcommittee, dated August 1, 2016
- Vincenti Lloyd Stutzman Forensic Audit Accounting RFP dated August 12, 2015
- WCCUSD – VLS Agreement for Special Contract Services – 1/20/16 to 8/31/16
- WCCUSD – Kawahara Law APC Amendment to Special Contract Services 2/11/16

**A.3 Approval of Agenda**

**MOTION:** Ms. Block moved to approve the Agenda. Ms. Ricco seconded. Ms. Block, Ms. Cuevas and Ms. Ricco voted yes, with no abstentions and no absences. Motion carried 3-0-0-0.

**A.4 Approval of Minutes: May 23, 2016**

**MOTION:** Ms. Cuevas moved to approve the minutes of May 23, 2016. Ms. Ricco seconded. Ms. Block, Ms. Cuevas and Ms. Ricco voted yes, with no abstentions and no absences. Motion carried 3-0-0-0.

**B. DISCUSSION / APPROVAL ITEMS**

*Ernest Cooper and Jenny Dominguez of VLS joined the meeting by telephone.*

**B.1 Process for release of forensic audit report to special legal counsel scheduled to occur on August 31, 2016**

**Public Comment:**

Dennis Clay provided a handout to the Subcommittee entitled "West Contra Costa USD Citizens' Bond Oversight Committee (CBOC) Partial Transcript of July 27, 2016 Meeting -- Remarks of Dennis Clay and related comments." (*See attached.*)

Mr. Clay spoke of various district reports saying that in the last 18 months the District has not acted in good faith with the public.

Ben Steinberg spoke about the importance of the forensic audit and the need for transparency and accountability. He said he supports the full and immediate release of a forensic audit report.

Linda Ruiz-Lozito spoke about an effort by some people who are trying to stop the audit process and the need for the report to be released and open.

**Subcommittee Discussion:**

Mr. Kawahara provided background and comments regarding his Memorandum and the Proposed Timeline on page 2 of what is happening and going to happen.

Mr. Cooper provided additional comments saying VLS is in the process of providing recommendations and results of Testing of Controls to Ms. LeBlanc for the District's response, which he said is an ongoing process. He added that their goal is to have the Forensic Investigation "FI's" to the District and back again by August 15.

Ms. Block stressed the importance of everyone, including the public, receiving the report on August 31<sup>st</sup>. Mr. Cooper acknowledged that the public and Subcommittee members would receive the report at the same time, referring to it as an "unfiltered view of the report" and that it will include the District's review and response information up to that point in time. He said after that there will be time for additional comments and suggested that any additional comments be provided to Mr. Kawahara.

Mr. Cooper said the proposed date for Mr. Kawahara to make his presentation to the Board is September 21<sup>st</sup>.

Mr. Kawahara discussed the possibility of having closed session items regarding litigation and personnel matters.

The Subcommittee and staff members discussed the best time to meet following the release of the report. All agreed that the best date would be September 8, 2016, at 5:00 PM, with Ms. Ricco attending by telephone.

Discussion continued regarding potential litigation and Mr. Kawahara cautioned against naming names prior to going to court, as it would put the district at a disadvantage. He said personnel issues must remain confidential and that if there are any claims, his role would be to make recommendations on how those claims would be prosecuted. If litigation or a personnel matter is involved, a closed

session will be required, either as part of the Subcommittee or regular Board meeting.

Superintendent Duffy asked for clarification on what would occur at the September 21<sup>st</sup> Board meeting. Ms. LeBlanc said that the Board will “receive” the recommendations. Mr. Kawahara added that at that time, the Subcommittee will have completed its charge and the Board will decide what to do next.

- B.2 Approve Recommendation for the Board to modify contracts with Vicenti, Lloyd & Stutzman LLP and Kawahara Law APC to change termination date to September 30, 2016 from current date of August 31<sup>st</sup>. This will provide legal counsel with sufficient time to prepare forensic audit report for the Board in September. Modification will not increase contract “not-to-exceed” amounts.**

Ms. LeBlanc clarified the request to change the termination date on both contracts by one month to allow time to complete the report after delivery of the report on August 31<sup>st</sup> and accommodate the timing of board meetings.

**MOTION: Ms. Cuevas moved that the Subcommittee Approve the Recommendation for the Board to modify the contracts with Vicenti, Lloyd & Stutzman LLP and Kawahara Law APC to change the termination date to September 30, 2016 from the current date of August 31<sup>st</sup>, with no increase to the contract “not-to-exceed” amounts. Ms. Ricco seconded. Ms. Block, Ms. Cuevas and Ms. Ricco voted yes, with no abstentions and no absences. Motion carried 3-0-0-0.**

**B.3 Next Steps**

**Public Comment:**

Anton Jungherr expressed appreciation for making the report available to the public at the same time as the Subcommittee. He suggested that the Subcommittee continue its efforts and monitor the implementation of the recommendations that come out of the report.

*Ms. Block left the dais at 7:56 PM and Ms. Cuevas took over as Chair.*

**Subcommittee Discussion:**

Ms. Cuevas asked for further clarification of what is confidential under the Brown Act and Mr. Kawahara responded.

Ms. Cuevas asked Mr. Kawahara to lay out the next steps as discussed. He said that the “draft” report will be presented to the Subcommittee and public on August 31<sup>st</sup> in writing. The next Subcommittee meeting will be September 8, 2016 at 5:00 PM with potential for a closed session at that meeting. The next deadline would be September 14<sup>th</sup> when the report is published.

*Ms. Block returned to the dais at 7:58 PM.*

Mr. Kawahara continued to say that on September 21<sup>st</sup> the Board will receive the report.

Ms. Cuevas asked what steps remained. Mr. Kawahara said there needs to be discussion about what happens after the Board receives the report. Ms. Cuevas asked for an agenda item for September 8<sup>th</sup> regarding what is needed post-implementation.

Mr. Cooper said that as part of their recommendation in the report they will comment as to next steps the accountability for ensuring that these controls are in place.

**MOTION: Ms. Cuevas moved to approve the next steps to include release of the report to the public and Subcommittee on August 31, 2016; holding the next Subcommittee meeting on September 8, 2016 at 5:00 PM with a placeholder for next steps post-implementation; and the report received by the Board at the September 21, 2016 meeting. Ms. Block seconded. Ms. Block, Ms. Cuevas and Ms. Ricco voted yes, with no abstentions and no absences. Motion carried 3-0-0-0.**

**C. FUTURE MEETINGS**

September 8\*, 2016 at 5:00 PM.

\*This meeting date was subsequently changed to September 15, 2016 at 5:00 PM.  
(See attached press release dated September 9, 2016.)

**D. ADJOURNMENT**

Chairperson Block adjourned the meeting at 8:03 PM.

**Kawahara Law**  
**A Professional Corporation**

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**JAMES K. KAWAHARA**  
310-348-0070  
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MEMORANDUM

TO: Liz Block, Chair  
Clay Investigation Subcommittee

From: James K. Kawahara, Special Legal Counsel

Date: August 1, 2016

Subject: Process for Finalizing and Publishing Report of the Clay  
Investigation Subcommittee

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For the purpose of planning how the Subcommittee may complete its report to the Board, I have prepared the following timeline with proposed deadlines and tasks to be completed. In addition, Vicenti, Lloyd and Stutzman LLP (VLS) prepared an overall outline of the forensic accounting report, so the Subcommittee can appreciate the type of information that will be presented.

As a reminder, VLS was retained to conduct a phase 2 forensic accounting of the risk areas identified in the phase 1 risk assessment. There were sixteen areas where VLS was asked to test accounting controls (i.e. "TC"s), and eleven forensic investigation items (i.e. "FI"s).

In addition to retaining VLS to conduct the forensic audit, the Subcommittee was tasked by the Board with the assignment of "assisting the special counsel and audit firm in combining the findings from the forensic audit with a report of legal findings to the Board of Education." [Motion - Board Meeting. F.1, July 21, 2015.] Part of our discussion today will be used to decide the best approach for the Subcommittee to carry out this duty to the Board.

### Proposed Timeline

Time frame	Task
July 14 to August 1	Draft recommendations to address findings from "Testing of Controls" ("TCs") have been prepared by VLS and sent to Kawahara Law and District staff for comment per standard operating procedures for this type of audit.
August 12 to August 15	Draft recommendations to address findings from the "Forensic Investigation" ("FIs") to be prepared by VLS and sent to Kawahara Law and District staff for comment per standard operating procedures for this type of investigation.
August 17	VLS to present remaining sections of draft report to Kawahara Law (see report outline).
August 17 to August 30	VLS and Kawahara Law to revise draft report and to address District staff comments; prepare "final draft" VLS forensic accounting report.
August 31	Draft VLS forensic accounting report is presented to Kawahara Law and Clay Investigation Subcommittee.
August 31	Kawahara Law presents legal findings and draft recommendations based on VLS forensic accounting report to the Clay Investigation Subcommittee.
August 31 – September 7	<b>[possible]</b> Additional District staff comments provided to VLS and Kawahara Law on any outstanding draft recommendations from the FIs.
September TBD	Clay Investigation Subcommittee meets to discuss draft VLS forensic accounting report and Kawahara Law legal findings and draft recommendations <b>[likely]</b> closed session items].
September TBD – September 14	VLS and Kawahara Law to finalize report to incorporate outstanding District staff comments (for FIs only) and feedback from Clay Investigation Subcommittee
September 21	Clay Investigation Subcommittee Report (including Final VLS Report and Final Kawahara Law Findings and Recommendations) Presented to Board <b>[likely]</b> closed session items].

### **Outline of VLS Forensic Accounting Report**

This outline represents the sections that will be included in the VLS report. This outline is subject to change as progress is made in writing the report.

Section I: Executive Summary

- Introduction and background on scope, objective, Phase I, etc.
- Highlights of Work Performed by VLS for Phase II
- Highlights of any limitations of work VLS was unable to perform, including vendors that did not respond or delayed their responses and impact this had on our work
- Highlights of the final Risk Assessment Matrix
- High level summary of our findings and recommendations for TC's and FI's
- Closing statement

Section II: Final Updated Risk Assessment Matrix

Section III: Test of Controls (TC) Results of Testing and Recommendations

Section IV: Forensic Investigation (FI) Results of Investigation and Recommendations

Section V: Work Performed by VLS

Section VI: Scope Limitations & Impact on Work Performed

Section VII: Closing Paragraph

Exhibits: List of Exhibit Documents (which will be attached to report)



# VICENTI • LLOYD • STUTZMAN LLP

BUSINESS CONSULTANTS AND CPAs

January 13, 2016

Lisa LeBlanc  
Associate Superintendent Operations and Bond Program  
West Contra Costa Unified School District  
1400 Marina Way South  
Richmond, CA 94804

Re: West Contra Costa Unified School District (WCCUSD) Board of Education Forensic  
Accounting Investigation – RFP, dated August 12, 2015

Dear Ms. LeBlanc:

Vicenti, Lloyd & Stutzman, LLP ("VLS") has been advised that the WCCUSD (District) subcommittee (Subcommittee for the Clay Investigation – "Subcommittee") is recommending our firm to conduct a Phase II for the District's school construction bond program forensic accounting investigation. As such, we have been requested to provide you with the scope, deliverables, milestones and timeline that align with the RFP and the Subcommittee's request, along with our projected cost for this project.

This letter, when signed by all parties, will constitute our engagement letter for the services to be performed by VLS as articulated in this agreement. The information provided below is for Phase II of this project. We are pleased to provide you this information and look forward to working with you on this matter.

## SCOPE OF SERVICES

Reference is to be made to the WCCUSD "Request for Proposals" Board of Education Forensic Accounting Investigation (RFP), dated August 12, 2015. This RFP specifically articulates the scope of the services that VLS will follow. This scope is as follows:

1. Conduct a forensic accounting investigation of items in an approved scope of work and provide progress reports to the Subcommittee;
2. Deliver a preliminary report of findings and recommendations directly to the Subcommittee; and;
3. Make a final report of findings and recommendations to the Board of Education at a regularly scheduled meeting.



## APPROVED SCOPE OF WORK FOR PHASE II

On January 7, 2016, VLS submitted a Proposed Scope of Work for Phase II (Test of Controls and Forensic Investigation) on the District's school construction bond program, which was prepared for the internal use of the District pursuant to our engagement letter dated September 30, 2015 between VLS and the WCCUSD. On January 11, 2016, VLS was advised that the Subcommittee is recommending for Board approval all the proposed scope of work steps articulated by VLS.

The Proposed Scope of Work for Phase II is divided into two sections: Proposed Scope of Work for Phase II – Test of Controls (TC) and Proposed Scope of Work for Phase II – Forensic Accounting Investigation (FI) section. Attached to this engagement letter as Exhibit A is the specific detail for Scope of Work for Phase II as articulated by VLS and recommended by the Subcommittee for Board approval.

Phase II of this project will be completed utilizing standards in accordance with the American Institute of Certified Public Accountants ("AICPA") Statements on Standards for Consulting Services contained in Rule 201 of the AICPA Code of Professional Conduct. In consulting engagements, the nature and scope of work is determined solely by the agreement between the practitioner (VLS) and the client (West Contra Costa Unified School District). The project does not constitute an audit, compilation, or review, in accordance with Standards of the AICPA, the objective of which would be the expression of an opinion on any specified elements, accounts, or items.

Because of the unique nature of fraud and because our engagement is limited to the matters described in this engagement, fraud and/or financial irregularities may exist within the organization that we will not identify during the performance of our procedures. Consequently, neither the District nor any other party acting on its behalf shall hold VLS or any of its affiliates or representatives legally responsible for any loss or liability that may result from the non-discovery of facts or information that could otherwise influence the outcome or interpretation of our findings and/or testimony.

However, if during the performance of our services other matters come to our attention suggesting possible financial improprieties and/or irregularities, we will communicate such matters to legal counsel and not perform any work concerning these new matters. If we are directed by legal counsel or the District to perform any services in these new areas, VLS will not perform any services in these new matters until a new or amended engagement letter has been executed between the District and VLS.

This engagement does not include providing an opinion on the financial statements of the District nor is it a Performance Audit as defined in the Government Auditing Standards.

In accordance with these standards, no opinion is expressed by VLS regarding the legal culpability of any person, party or organization.

## SUMMARY OF METHODOLOGY AND APPROACH

**Test of Controls (TC) Section:** For each area identified where VLS will test internal controls (TC), the work will generally be performed in two parts. The first part will include meeting with the District staff and/or SGI and other appropriate individuals to understand and document the detailed processes and procedures being followed, including what internal controls are in place within those processes and procedures. VLS will identify the significant internal controls that have been implemented and are being relied upon by the District to reduce the risk of fraud, waste or abuse. Once the significant internal controls are fully identified, the population of transactions related to those controls will be identified, and a sample will be selected for testing.

The second part of this process involves VLS obtaining and reviewing the supporting documentation for the samples selected to verify that the significant controls identified are in place and are being followed. VLS will also request and review other relevant documents, including process and procedure manuals, Board policies, bond related documents, and construction related records. Particular attention will be given to understanding those aspects of the District's processes which relate specifically to the internal control to be assessed and tested.

Both parts will require heavy involvement from the District staff and possibly SGI and other staff who are involved in the areas identified for testing.

As articulated in our Phase I Bond Program Fraud Risk Assessment delivered to the Subcommittee on January 7, 2016, the items selected for Phase II scope of work for TCs are directly related to the Risk of Fraud Areas identified in the Fraud Risk Assessment. Attached to this engagement letter as Exhibit B is the Phase I Bond Program Fraud Risk Assessment delivered to the Subcommittee on January 7, 2016.

**Forensic Accounting Investigation (FI) Section:** The steps proposed to be performed for the FI section, involve primarily historical transactions. For each area identified where VLS will perform a forensic accounting investigation, the work will consist of two parts as well. Both of these parts will require heavy involvement from the District staff and possibly SGI and other staff who are involved in the areas identified for testing.

The first part will include interviewing select District staff as well as select SGI staff and other relevant parties to gather information specific to the areas requiring a forensic accounting investigation. Interviews may be conducted to gather additional information related to specific transactions. These interviews could involve neutral third-party witnesses, corroborative witnesses, co-conspirators, and possibly the subject of any investigative areas. The second part of this process can involve the following areas of work:

**Document examination** – Obtaining, organizing, reviewing and analyzing appropriate records, ledgers and overall detailed accounting information

**Data analytics** – Advanced software tools will be used to review financial relationships, to identify unusual transactions or data patterns, and assist in identifying transactions that should be reviewed or further examined.

**Computer forensics and email review** – Certain schemes of fraud and corruption happen off the books of the victim organization. Additional evidence can be gathered by reviewing documents and emails of those who may be involved in a particular scheme.

**Background checks and investigations** – To determine whether conflicts of interest exist, background checks may be conducted on certain individuals to assist in identifying company affiliations or personal relationships.

**Observations** – On-site observations of construction sites may be necessary to provide further evidence of the type and level of activity related to certain construction projects.

Both of these two parts may be performed simultaneously during Phase II.

### **DELIVERABLES, PROTOCOLS AND TIMELINE**

**Deliverable for TC's Scope of Work:** Reference is made to the Phase I Bond Program Fraud Risk Assessment delivered to the Subcommittee on January 7, 2016. Based on the results of the work to be performed by VLS during Phase II, for the seventeen (17) TC steps identified in the Scope of Work, VLS will assign a new "Risk Score" to the Risk Assessment - Either a High, Medium or a Low Risk of fraud, waste or abuse. Currently, this column (the last column to the right of the Risk Assessment) was intentionally left blank and will be completed with the new Risk Score. This new Risk Score will be based on the current controls that will be tested in Phase II.

In addition, if a new Risk Score is identified as a Medium or High risk, VLS will also report any recommendations for the District to consider implementing in order to lower the Risk Score to a Low risk.

Succinctly, the deliverable for this TC section will be the same Phase I – Bond Program Fraud Risk Assessment delivered to the Subcommittee on January 7, 2016, however, it will have the last column filled-in with a new Risk Score. In addition, any recommendations for the District to lower the Risk Score to a Low risk will be provided in written form to the Subcommittee. VLS will maintain in our work papers the specific investigation performed during the testing of TCs; such as names of individuals interviewed and documents examined. This information will be available to legal counsel and will only be disseminated according to his direction and instructions.

**Deliverables for FI's Scope of Work:** VLS will prepare a written report which will generally address the following for each FI step:

- The work performed such as: number of individuals interviewed (names of interviewees will only be disclosed based upon direction from legal counsel); identification of records, documents, and accounting records reviewed; methodology for data analytics and sample size(s) selection for transactions selected for testing; methodology and scope of computer forensics and email review; background checks; and any other work investigative steps performed.

- Identification of any obstacles encountered by VLS in performing our services in Phase II.
- Results of our work performed.
- Recommendations to the District for possible next steps and any other considerations that may arise as a result of work performed. In accordance with our professional standards, no opinion(s) will be expressed by VLS regarding the legal culpability of any person, party or organization.

**Protocols:** VLS will generally utilize the same protocols as established during Phase I as follows (with any modifications noted):

- The same "secure portal" protocol will be utilized to ensure all documents, records, information received during the course of this project, and all work papers, schedules, memorandums and other information generated and/or prepared by VLS are appropriately maintained in accordance with any legal, investigative and/or consulting standards for this project.
- VLS has been advised by legal counsel that Status Reports will be provided by VLS to legal counsel every thirty (30) days. The first Status Report will be prepared by VLS 30 days from the date of the signed engagement letter. The date of the next Status Report will be identified in each Status Report.
- VLS and the District will utilize the same protocol established for Phase I for VLS to request and obtain necessary documents, records, and information from the District.
- Once the engagement letter has been signed, VLS will meet with legal counsel to discuss our specific plan to perform the steps and work as articulated in our scope of work. This will include, at a minimum: persons to be interviewed, dates of interviews, dates of travel to the District by VLS staff, written list of documents to be requested by VLS of the District, and other relevant steps and timeline of work to be performed by VLS in Phase II. Subsequent to our meeting with legal counsel, it is anticipated that legal counsel will arrange discussions with the Subcommittee to provide a briefing on our work plan.

**Timeline:** Reference is to be made to the WCCUSD "Request for Proposals" Board of Education Forensic Accounting Investigation (RFP), dated August 12, 2015 which states that a preliminary report of findings and recommendations will be delivered directly to the Subcommittee, and; a final report of findings and recommendations will be delivered to the Board of Education at a regularly scheduled meeting.

VLS's goal is to deliver the preliminary report of findings and recommendations to the Subcommittee approximately seven months from the date of the signed engagement letter. A final report of findings and recommendations will be delivered to the Board of Education at a regularly scheduled meeting to be determined by the Subcommittee.

## ENGAGEMENT STAFFING

VLS will staff Phase II with the same team that was engaged in Phase I. Leaders of this team include Ernest C. Cooper, Partner, CPA/CFF, JD, CFE and retired Special Agent of the Federal Bureau of Investigation who will participate, oversee and be responsible for this engagement; and Jenny Dominguez, Senior Manager, CPA/CFF, CFE who will be working directly with Mr. Cooper and also participate, oversee and manage this project. VLS does not anticipate any change of personnel from what was identified in the original "Request for Proposal."

## ESTIMATED COST OF SERVICES

As was the case in Phase I, VLS will charge an hourly rate for productive hours worked by staff. The first column below (labeled Phase I Hourly Rates) represents the hourly rate for the work performed by VLS in Phase I. However, for Phase II, VLS has agreed to lower our hourly rate by approximately 10 % (ten percent) for each of our staff levels. Therefore, our hourly rates for Phase II are reflected in the second column (labeled Phase II Hourly Rates). We are pleased to offer this discounted rate to the District.

<u>Staff</u>	<u>Phase I Hourly Rates</u>	<u>Phase II Hourly Rates</u>
Partner/Director	\$ 350	\$ 315
Senior Manager	\$ 270	\$ 243
Consultant	\$ 270	\$ 243
Manager	\$ 195	\$ 176
Senior Associate	\$ 160	\$ 144
Associate	\$ 140	\$ 126
Clerical	\$ 90	\$ 81

In addition to our discounted hourly rates for Phase II, VLS has also lowered the anticipated travel cost as a result of operational efficiencies in performing all the TCs and FIs. These lower travel costs are reflected in our proposed cost. Therefore, the total not-to-exceed cost for VLS to perform all the TCs and FIs as recommended by the Clay Investigation Subcommittee is now \$680,944. This does not include approximately \$44,280 for anticipated out of pocket travel related cost, which VLS will bill without any mark-up.<sup>1</sup> Following is a summary of the expected hours and costs based on the reduced Phase II hourly rates and summarized by work to be performed.

<sup>1</sup> The original total cost as submitted by VLS to the Clay Investigation Subcommittee on January 7, 2016 was \$798,705. This new total cost proposed by VLS for Phase II is \$725,224 [\$680,944 + \$44,280] which is \$73,481 lower than originally proposed.

Test of Controls (TC)	Estimated Hours	Cost
Initial Planning	103	\$ 19,647
Interviews	380	72,462
Document Examination	448	68,862
Data Analytics	16	2,556
Computer Forensics and Email Review	0	
Background checks and investigation	0	
Observations	34	5,580
Project Oversight, Supervision and Review of Work	308	58,942
<b>Total Test of Controls (TC)</b>	<b>1,289</b>	<b>\$ 227,449</b>

Forensic Investigation (FI)	Estimated Hours	Cost
Initial Planning	207	\$ 39,173
Interviews	504	98,312
Document Examination	824	126,576
Data Analytics	50	8,676
Computer Forensics and Email Review	228	35,840
Background checks and investigation	42	8,694
Observations	122	23,904
Project Oversight, Supervision and Review of Work	620	117,520
<b>Total Forensic Investigation (FI)</b>	<b>2,594</b>	<b>\$ 453,495</b>
<b>Total for TC and FI</b>	<b>3,883</b>	<b>\$ 680,944</b>

Travel Costs (Flight, Hotel, Per Diem, Car Rental) \$ 44,280

VLS will bill for this project on a monthly basis as work is performed. VLS will bill time only if incurred and therefore if the project requires less time than projected, the cost will be less.

### CONFIDENTIALITY AND WORK PRODUCT

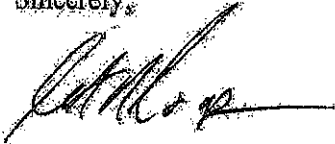
This letter confirms our understanding of your retention of VLS for this matter. VLS understands and acknowledges that Kawahara Law APC is acting as special outside legal counsel to the subcommittee, and acting as agent for the District. VLS further understands and acknowledges that the services provided are being requested by Kawahara Law APC on behalf of the District, and will be performed at the direction of Kawahara Law APC in order to assist Kawahara Law APC in providing confidential and privileged legal advice to the subcommittee, which is acting to supervise the investigation by delegation from the District. VLS understands that it is Kawahara Law APC and the District's intention that the forensic accounting work performed by VLS under this Agreement will be covered by the attorney-client privilege, the attorney work-product doctrine, and all other applicable privileges and protections and shall not be disclosed except at the direction of legal counsel or pursuant to a court order.

If any person or entity requests by subpoena or court order any information or materials relating to this engagement which is within the custody or control of VLS (or the custody or control of agents or representative of VLS), VLS will inform legal counsel of such request and cooperate with legal counsel to the extent legal counsel objects or moves to quash such request or subpoena.

Further, documents received by VLS pursuant to this engagement will be maintained by us as confidential material. In the event we receive any other information and materials or other matter protected by the attorney-client privilege, VLS agrees that such information and materials will remain privileged and that VLS will maintain the confidentiality of such information and materials (as well as any documents that incorporate such materials or information). It is the normal policy for VLS to retain such documents for five years from the date of completion.

Any reports generated by VLS are to be used only in connection with the matters discussed in this engagement and may not be published or used in any other manner without the written consent of VLS.

Sincerely,



Ernest C. Cooper, CPA, CFE  
Partner

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We agree to the terms outlined in this engagement letter, and by signing this letter authorize Vicenti, Lloyd & Stutzman, LLP to begin work on this engagement.

West Contra Costa Unified School District:

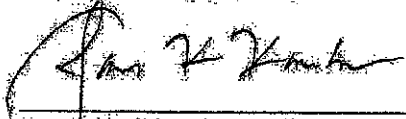
  
Signature

Lisa LeBlanc  
Print Name

8-9-16  
Date

Associate Superintendent  
Title

Kawahara Law APC:

  
James K. Kawahara, President

1/13/2016  
Date



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
AGREEMENT FOR SPECIAL CONTRACT SERVICES**

Requisition Number: 16005639 Contract                     

This Agreement, by and between the West Contra Costa Unified School District (hereinafter "District"), and Vicenti, Lloyd & Stutzman LLP (hereinafter "Contractor"), is for consultant or special services to be performed by a non-employee of the District under the direction of Kawahara Law APC, acting as special outside legal counsel, as described below. District and Contractor herein named do mutually agree to the following terms and conditions:

**i. Purpose and Reporting Relationship**

- A. This Agreement is made by Contractor and District. Contractor understands and acknowledges that Kawahara Law APC is acting as special outside legal counsel to the Clay Investigation Subcommittee, and acting as agent for the District. Contractor further understands and acknowledges that the services provided under this Agreement are being requested by Kawahara Law APC on behalf of the District and Clay Investigation Subcommittee. Services will be performed at the direction of Kawahara Law APC in order to assist Kawahara Law APC in providing confidential and privileged legal advice to the Clay Investigation Subcommittee, which is acting to supervise the investigation by-delegation from the District.
- B. In anticipation of litigation that may arise from the Clay Investigation, Contractor understands that it is Kawahara Law APC and the District's intention that the forensic accounting work performed by Contractor under this Agreement will be covered by the attorney-client privilege, the attorney work-product doctrine, and all other applicable privileges and protections. Contractor agrees to put in place necessary and prudent precautions to protect these privileges and protections.

**I. Responsibility of the Contractor**

- A. Contractor shall perform the following duties as described in Exhibit "A";

**II. Compensation and Reimbursement**

- A. **Contract Limit:** for services performed and costs incurred during the term of the Agreement, the total amount billed during the term of the contract shall not exceed \$725,224 (\$680,944 for services and \$44,280 for out-of-pocket expenses).
- B. **Billing and Payment Procedures:** Contractor shall submit monthly time and cost invoices to the District. Approved payments shall be made by the District within thirty (30) days of receipt of the invoice from the Contractor.

**III. Term and Termination of Agreement**

- A. The term of the agreement shall commence on 1-20-16 and shall terminate on 8-31-16 or at such time services have been completed, or until modified by written agreement (amendment) by both parties.
- B. This agreement may be reduced or terminated at any time during the term by the District. If this agreement is terminated, Contractor shall be paid pursuant to the schedule above in paragraph II on a prorated basis for any period of service prior to notice of termination.



#### **IV. Contractor**

- A. **Contractor** is, for all purposes arising under this Agreement, a contractor. No officer, agent, or employee of **Contractor** or **District** shall be deemed an officer, agent or employee of the party hereto. Neither **Contractor** nor **District**, nor any officer, agent or employee hereto are entitled, including, but not limited to overtime, retirement benefits, worker's compensation benefits, and injury leave or other leave benefits.
- B. The parties intend that a contractor relationship be created by this contract and the **District** assumes no responsibility for worker's compensation liability. The **District** likewise assumes no responsibility for liability for loss, damage, or injury to person(s) or property during or relating to the performance of service under this Agreement.
- C. **Contractor** certifies that his or her current employer, if any, is fully cognizant of this Agreement and that payments hereunder are not in conflict with any federal, state or local statutes, rules or regulations, or with any policies of **Contractor's** current employer.
- D. Payments made in excess of \$1,500 to California nonresidents, including corporations, limited liability companies, and partnerships that do not have a permanent place of business in this state *are subject* to 7% state income tax withholding (California Revenue and Taxation Code Section 18662). Tax exempt organizations, under either California or federal law *are exempt* from 7% withholding.

#### **V. Indemnification**

- A. The **District** shall defend, save harmless and indemnify the **Contractor** and its officers, agents and employees from all liabilities and claims for damages for death, sickness or injury to persons or property, including without limitation, all consequential damages, from any cause whatsoever arising from or connected with the operations or the services of the **District** hereunder, resulting from the conduct, negligent or otherwise, of the **District**, its agents or employees.
- B. The **Contractor** shall defend, save harmless and indemnify the **District** and its officers, agents and employees from all liabilities and claims for damages for death, sickness or injury to persons or property, including without limitation, all consequential damages, from any cause whatsoever arising from or connected with the operations or the services of the **Contractor** hereunder, resulting from the conduct, negligent or otherwise, of the **Contractor**, its agents or employees.

#### **VI. Ownership**

- A. Subject to Section 2018 of the California Code of Civil Procedure acknowledging the attorney work product doctrine, the **District** shall become the owner of and entitled to exclusive possession of all original records, documents, graphs, photographs, or other reproductions of any kind produced in the scope of services performed, and no other uses thereof will be permitted except by permission of the **District**. Proprietary and work product materials will be exempted from this clause.

#### **VII. Insurance**

- A. **District** reserves the right to require any independent contractor to maintain general liability insurance during the term of the contract. Based on the duration and type of services to be performed, the **District** requires such insurance up to the amount of \$1,000,000.00.
- B. **Contractor** shall obtain and furnish proof of worker's compensation insurance as applicable.

### VIII. Assignment

- A. Neither Contractor nor District may assign and/or transfer any interest in this Agreement, without the prior written consent of the party hereto.**

## IX Timely Performance

- A. In the event that **Contractor** fails in the requirement of timely performance, a review of the performance shall be made. All efforts shall be documented to correct the situation. If the **District** is unable to correct the situation, the District may exercise its right to terminate this Agreement as outlined in Section III (B).

**AGREED:**

## CONTRACTOR

**Vicenti, Lloyd, Stutzman LLP**

Company or Individual Name

## Ernie Cooper

Printed Name of Contractor or Authorized Signer

1 Contractor Signature 1/22/10 Date

1 Contractor Signature

Date \_\_\_\_\_

95-2242818

2 Social Security Number/ Tax ID #

2210 E. Route 66, Suite 100

### Address

**Glendora**

City

CA

State

91740

Zip

626-857-7300

Phone Number

626-857-7302

Fax Number

ECooper@vislp.com

e-mail address

**DISTRICT**

Authorized District Signature

2/9/16

Date \_\_\_\_\_

  
Site/Department Administrator Signature

Site / Department Administrator Signature

**Lisa LeBlanc**

Printed Name \_\_\_\_\_

## Operations

School Site / Department Name

2.9.16

Date \_\_\_\_\_

510-231-1105

Phone Number

[lisa.leblanc@wccusd.net](mailto:lisa.leblanc@wccusd.net)

e-mail address

1. Whenever organizational names are used, the authorized signature must include company title, such as president.
2. Whenever organizational names are used, the employer IRS Identification Number must be used instead of a Social Security Number.

# AMENDMENT TO SPECIAL CONTRACT SERVICES

16000848

20160549

2-11-16

Original Requisition Number

Contract Number

Date Change Order Created

The West Contra Costa Unified School District, and Kawahara Law APC  
mutually agree to the following amendment: *Contractor*

## AMENDMENT DATE

The effective dates of this amendment to Special Contract Services are:

From: 2-10-16

To: 8-31-16

## AMENDMENT

The contract between the West Contra Costa Unified School District and the *Contractor* is amended as provided herein:

- A. Review the Clay complaint of April 22, 2015 to thoroughly investigate the allegations of mismanagement, nonfeasance, misfeasance and malfeasance and provide findings and recommendations;
- B. Review the complaint in relationship to the 2013, 2014 Performance Audit, Financial Audit and Agreed Upon Procedures to determine the overlap between the Clay complaint and the findings in the three separate audits, reporting findings and recommendations to the Board;
- C. Develop of time line for completion of the forensic audit and report that time line to the Board's Subcommittee for the Clay Investigation;
- D. Deliver a preliminary report of findings and recommendations directly to the Board's Subcommittee for the Clay Investigation;
- E. Make a final report to the Board of Education at a regularly scheduled meeting.

Original Contract Amount \$ 50,000.00

Increase/Decrease Amount \$ 168,724.00

(Please Circle One)

Account Code(s)

01-0000-5895-603-0000-7130-600100-0-0000

Funding Source

General Fund

## IV. SIGNATURES

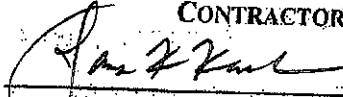
These signatures attest the parties agreement hereto:

DISTRICT

  
Authorized District Signature

                      
Date

CONTRACTOR

  
Authorizing Signature

2/11/2016  
Date

President

(Designate Official Capacity)

1  
2  
3  
4  
5 **West Contra Costa Unified School District**  
6 **Citizens' Bond Oversight Committee**  
7 **(CBOC)**  
8 **Partial transcript of July 27, 2016 Meeting**  
9 **Remarks of Dennis Clay and related comments**  
10

11 Mr. Clay: My name is Dennis Clay. I think that's been for the format for public  
12 comment for a while here.

13 \_\_: Would you get closer to the mic, please?

14 Mr. Clay: I'm sorry. Dennis Clay. You guys dealing with the budget, I've been –

15 Mr. Chau: I'm sorry. I don't mean to interrupt, but is there a time limit for public  
16 comment?

17 Mr. Panas: We've never imposed a time limit before at the CBOC.

18 Mr. Clay: I –

19 Mr. Panas: I'm hoping we don't go excessively long.

20 Mr. Clay: I'm not planning on taking long. I've been tearing my hair out for four years  
21 over this stuff. The Pinole Valley High School 2.4 million, that was pointed out, is in the  
22 wrong phase. It is for temporary housing. There is excess budget in the phase for temporary  
23 housing, but we've put it in the wrong spot.

24 The budget for temporary housing doesn't have it put in – most of the budget is in  
25 construction, not temporary housing. That's the kind of stuff that's been going on here for a  
26 while.

**WCCUSD CBOC Transcript of Dennis Clay's Remarks at July 27, 2016 CBOC Meeting**

27 Part of the problem you're looking at is that historically, we've always made budget  
28 equal to historic- – actual cost plus encumbrances or, for actual projects, maybe expected cost.  
29 And so, we've never had a process where we have outlined how much we plan on spending,  
30 and then measured the results against that.

31 For the most part, in 2013, a decision was made not to update budgets with it, and since  
32 then, there's been a couple of exceptions, but not many: the primary one being Pinole Valley  
33 High School.

34 So, now you know.

35 In the packet I turned out, I have – the first item is a gift for Tom. It's Report #13. It's  
36 not hardly exact. It comes up roughly to the 164 million that the District has been talking  
37 about, less the 15 million IT budget that was just passed. It's mostly, pretty much, comes from  
38 the public reports. It doesn't – has two million projected for – coming from the State. I'm not,  
39 you know, don't recall exactly where I got it, but it's a round number like that.

40 I know that the District has been asking for this report for upwards of a year. I've been  
41 aware of it since November. I thought Tom should be able to get a going away gift.

42 The reason, though, that I'm here: two things. I don't know if the committee as a  
43 whole has been aware of it, but there's been a Public Records Act request for the data going  
44 into the school cost reports – project cost reports. We've been able to provide that data for  
45 months. We did provide it to the forensic auditors. Management knows that we provided it, and  
46 they have refused to give it.

47 What they gave, two months after the official request, about six months after the  
48 unofficial request, is data badly done, out of the GL, without project information. It doesn't  
49 equal the audits; it doesn't equal what's reported; it has no project information; it's put into a  
50 PDF and then, password-protected; it's all but worthless.

51 As a result, I took the query that is used to make the reports that you're seeing every  
52 month and modified it so it didn't summarize it; put it into – expanded the normal Excel table I

53 use, so it could hold the data; verified that it came up with the same results as the report that  
54 you [break in recording].

55 Now, Mark's right. We're still holding June open, so there's a little bit of differences,  
56 because of the open month issue, but I verified that it came up with the normal report. And  
57 then, I also, because there's been some criticism of using Excel spreadsheets for financial  
58 information, put it into a Microsoft Access database. The district has it. They – the – what I  
59 gave you is the email that I sent telling them what I'd done and that they could choose to do  
60 with it what they want.

61 Now, also what's happening at this time – it's kind of what set me off – is Mark has  
62 been discussing in management meetings his desire to terminate me; and he's taking steps to  
63 do so. And so, I'm in the process of refuting his stuff, and like that. And that'll probably go on  
64 for a while.

65 I've also announced to the District, or sent an email to the District, including the people  
66 – staff here, that I intend to bring a uniform complaint of incompetence, retaliation, and  
67 deception to the public.

68 I love Tom. He is one of the most important people on the committee. He brings people  
69 together, but he has one failing. He's a businessman; the concept of good will. It's a legal  
70 concept. I'm sure Peter could tell us about it. It's important in dealings with each other to  
71 believe that everybody has good will.

72 The District is a government. It does not require good will in its dealings with the  
73 public. Some do; some don't. It doesn't take 18 months to fix our budgets. It doesn't take 18  
74 months to fix our reports.

75 I've been sitting in the Peanut Gallery, watching what's going on, largely not speaking  
76 or speaking only outside of public forums. Basically, it's to the point where I may not be able  
77 to stay – probably won't be able to stay, no matter what happens. I've thought you deserve to  
78 know. Thank you.

WCCUSD CBOC Transcript of Dennis Clay's Remarks at July 27, 2016 CBOC Meeting

79 Mr. Panas: Okay. Thank you for your public comment. Mr. Chau.

80 Mr. Chau: I'm not responding to the comments but I just want to state for the record,  
81 I'm not a lawyer and if there is any type of legal issues, I would direct them to our independent  
82 counsel, Mr. Ferber, over there. Thank you.

83 Mr. Panas: Thank you, Mr. Chau. Mr. Jungherr.

84 Mr. Jungherr: [In] a state law that protects whistleblowers. I've discussed this matter  
85 with the State Attorney General office. I've given them the facts as Mr. Clay is outlining  
86 tonight; and based on that discussion, the attorney I was talking to in the State Attorney  
87 General office felt there was a basis for a complaint, and urged me to ask Mr. Clay to file a  
88 formal complaint with the Department of Industrial -- with the State of California. The State  
89 Attorney General then provides legal advice to that department. There's a retaliation unit in  
90 Oakland, and I've urged Mr. Clay to move forward to do that. And I would to --

91 I would like us to support Mr. Clay in this effort, and I would like to follow up with  
92 Mr., what Peter has suggested, to ask our legal counsel, who is the legal counsel to the CBOC,  
93 not to the District -- you recall, we changed the contract -- to ask him what we can do that's  
94 appropriate -- what we can do as a CBOC that's appropriate to support Mr. Clay in this battle.

95 Mr. Panas: Mr. Ferber, is that something you'd like to comment on right now?

96 Mr. Ferber: Candidly, I think it would be a good time to just -- to table this matter, to  
97 give your Chair an opportunity to speak with me. I don't feel comfortable making legal --  
98 offering legal opinions without sufficient research, and on the fly.

99 I think this is kind of surprising and I think it would just be better to keep it in place at  
100 this point. We are a public body and I think this would be a good time to just table this matter  
101 to the next meeting.

102 Mr. Panas: Thank you. Mr. Chau, you had a comment?

103 Mr. Chau: In the discussion between our Independent Counsel and the Chair, if we can  
104 fi- -- if I can get an answer to the question that I have in my head, which is, what is a

105 whistleblower and is that a legal designation? The newspaper has used that word and,  
106 unfortunately, I cannot find any other justification for it right now, especially because the  
107 forensic auditor has not released their final report.

108 So, if we can get an answer to that, Mr. Ferber and Mr. Panis, that would be wonderful.  
109 That's the very first question I have in my mind: what is a whistleblower?

110 And two, this seems like a personnel issue. I'm not – is that within our jurisdiction as a  
111 bond oversight committee? That would be the second issue that I think that Mr. Ferber could  
112 address.

113 But I think these are issues that have to be – if memory serves, we have to vote on this  
114 as a body – right? – before we can direct these issues to Mr. Ferber. So maybe I should –  
115 maybe I'll defer to the conversation that you two will have, and I'm wondering whether we've  
116 exceeded the scope now of our agenda.

117 Mr. Panas: Thank you. The executive committee technically has the ability to engage  
118 the legal counsel. I'm not saying that we're going to ask him to do a lot of research without  
119 talking to the committee about it. I think we're very close to the edge of our scope. You know,  
120 this did come up as a public comment on an agenda item, which we're in the middle of right  
121 now. So, as Mr. Ferber suggested, I suggest we just move on with the report that Mr. Freese  
122 was going to present.

123 [Two talk at once]

124 \_\_: Oh, I'm sorry. Go ahead.

125 Mr. Gosney: As we're all contemplating what Anton has suggested, I'm not sure that  
126 the CBOC is the place to be trying this case, to decide who we should support, one way or the  
127 other. We're not going to get all the information that we need. We heard a few minutes'  
128 presentation here. Some of you have had more dealings with Dennis Clay. We have not heard  
129 from Mark Monet or anybody else on there. I think it's inappropriate for us to be trying this  
130 case here, in this venue, with the limited amount of resources and information that we have –



131 for us to be able to go on record saying, yes, we're supporting one side against another. And  
132 that's for a completely deliberative body to be discussing, in my opinion.

133 Mr. Panas: Thank you. Mr. Waller?

134 Mr. Waller: Yeah, the only comment I wanted to make, I share of the comments that  
135 Mr. Gosney just mentioned, but to understand any of this throws into question the quality and  
136 the integrity of the information that we look at as a part of doing our duties; that, to me, is  
137 central to any concerns that I might have, and with regard to the work of this body. To me, it's  
138 the quality and the integrity.

139 I mean, I, as an outgoing CBOC, could make a comment that says, as I look back over  
140 these four years, I have not seen what I will call the forth comingness of information that  
141 relates to our work. But that's -- it's a little bit tangential, but I think, to me, the core issue  
142 round what we're talking about here, aside from what we may personally think about the  
143 parties or the issues and so forth, what relates to the business of the CBOC, in my mind, is the  
144 quality and the integrity, and the forthrightness of information that comes our way.

145 So. I just wanted to say that for the record.

146 **END OF REMARKS OF DENNIS CLAY AND RELATED COMMENTS**

CERTIFICATION

I, Jason Mundstuk, certify the following: I am a professional transcriptionist with 15 years experience that includes legal, medical and forensic transcriptions. I have extensive experience in preparing deposition summaries. I am a citizen of the United States. I am over 18 years of age. My business address is 5500 College Avenue, Oakland, CA 94618 dba Randy Black & Associates.

I declare under penalty of perjury that I have truly, accurately, and completely transcribed the recording provided to me to the best of my ability and that the transcript is provided above. I further guarantee the confidentiality of this material.

Electronically signed on this day, July 29, 2016 ,in the County of Alameda, California.

Jason Mundstuk

Randy Black & Associates  
5530 College Ave #4  
Oakland, CA 94618  
Phone: 510-652-3717  
E-mail: jmundstuk@gmail.com

Note: Names of speakers added by Anton Jungherr, CBOC Secretary on July 29, 2016.

# **Bond Program Cash Projection**

<u>as of June 30, 2016</u>	<u>Total</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
<b>Beginning Cash</b>	131,499,693	131,499,693	125,742,509	38,567,335	88,260,184	46,701,490
<b>Projected Revenue</b>						
Projected Bond Sales	255,000,000			125,000,000		130,000,000
Costs of Issuance	(1,000,000)			(500,000)		(500,000)
School Facilities (OPSC)	2,000,000			2,000,000		
Interest	2,153,856	657,498	628,713	192,837	441,301	233,507
<b>Total Funds Available</b>	<b>389,653,549</b>	<b>132,157,192</b>	<b>126,371,234</b>	<b>165,260,184</b>	<b>88,701,490</b>	<b>176,434,997</b>
<b>Expected Costs</b>						
<b>Current Encumbrances</b>	150,414,683	5,414,683	60,000,000	55,000,000	20,000,000	10,000,000
<b>Budgeted</b>						
Nystrom ES	5,803,899		5,803,899			
PVHS	41,036,952	1,000,000	10,000,000	10,000,000	10,000,000	10,036,952
<b>Projected</b>						
Technology	15,000,000		5,000,000	5,000,000	5,000,000	
MP Projects	4,000,000		1,000,000	1,000,000	1,000,000	1,000,000
Central	24,000,000		6,000,000	6,000,000	6,000,000	6,000,000
<b>Total Expected Costs</b>	<b>240,255,534</b>	<b>6,414,683</b>	<b>87,803,899</b>	<b>77,000,000</b>	<b>42,000,000</b>	<b>27,036,952</b>
<b>Expected Ending Funds</b>	<b>149,398,015</b>	<b>125,742,509</b>	<b>38,567,335</b>	<b>88,260,184</b>	<b>46,701,490</b>	<b>149,398,045</b>

## **Clay, Dennis**

---

**From:** Clay, Dennis  
**Sent:** Thursday, July 21, 2016 7:36 PM  
**To:** Bonnett, Mark; Freese, Luis; Gamba, Sheri; LeBlanc, Lisa  
**Cc:** Duffy, Matthew; 'Ana Rodriguez'; 'Flor Hotchkiss'; Whittemore, Kenneth; Williams, Marci; 'tmpanas@yahoo.com'; 'ckelley510@yahoo.com'; AJungherr@aol.com; Walton, Marcus; 'dennisclay9@gmail.com'  
**Subject:** CBOC Public Records Act request  
**Attachments:** public records act.pdf; 2016-June #2 Spending by School Site - PRA.pdf; CBOC Request for Information 2016-01.pdf; email 2016-07-15 - RE\_ The Primavera data.pdf; email 2016-07-21 - RE\_ Primavera Cost Question.pdf

Mark has put his fellow employees in a bind. I've attached a summary of the PRA, and we clearly haven't complied with it for the CBOC data dump request.

Since the request asks for the data used to create the monthly CBOC reports, I modified the query used to create the reports so as to not summarize the results. The files are in the FOC H: drive under H:\CBOC Meetings\2016-07-PRA.

There are two versions of the data: the first a spreadsheet with the un-summarized data, and the adjustments used in creating the monthly CBOC reports. And the second a MS Access mdb file with only the raw data. I also saved the query used to produce the data for documentary purposes.

Because June is still open until the year is closed, the totals are little off compared to the report prepared for the next CBOC meeting. Therefore I included a School KPI produced at the same time as the data dump.

Mark clearly was never intending to comply with the PRA on the CBOC request for data. He used shallow and deceptive arguments to justify not using the data given to the forensic auditors. He never discussed the request with me, and to my knowledge never discussed it with the other members of the Controls Group (David Page, Chet Ratliff). He used an old Bitech report that gave inadequate data, and then did it badly. Plus he put it into a unusable format, and then password protected it.

He is counting on not being contradicted in public by his fellow managers. And he doesn't believe non-managers count, because we are not allowed to speak in public.

I have provided you with the files requested by the CBOC. You can choose to do with them what you want.

Thank you.

PS. I have also attached an email sent to the forensic auditors earlier today discussing some of these issues.

# California Public Records Act

GOVT. CODE §§ 6250 - 6276.48

## THE BASICS

The Public Records Act is designed to give the public access to information in possession of public agencies: "public records are open to inspection at all times during the office hours of the...agency and every person has a right to inspect any public record, except as . . . provided, [and to receive] an exact copy" of an identifiable record unless impracticable. (§ 6253). Specific exceptions to disclosure are listed in sections 6253.2, 6253.5, 6253.6, 6254, 6254.1-6254.22, 6255, 6267, 6268, 6276.02-6276.48; to ensure maximum access, they are read narrowly. The agency always bears the burden of justifying nondisclosure, and "any reasonably segregable portion . . . shall be available for inspection... after deletion of the portions which are exempt." (§ 6253(a))

## WHO'S COVERED

- All state and local agencies, including: (1) any officer, bureau, or department; (2) any "board, commission or agency" created by the agency (including advisory boards); and (3) nonprofit entities that are legislative bodies of a local agency. (§ 6252(a),(b)). Many state and regional agencies are required to have written public record policies. A list appears in § 6253.4.

## WHO'S NOT COVERED

- Courts (except itemized statements of total expenditures and disbursement). (§§ 6252(a), 6261)
- The Legislature. (§ 6252) See Legislative Open Records Act, Govt. Code §§ 9070-9080.
- Private non-profit corporations and entities.
- Federal agencies. See Federal Freedom Of Information Act, 5 U.S.C. § 552.

**Access Tip** - Look to access laws (e.g. Legislative Open Records Act, IRS rules, court cases) that permit inspection and copying of records of agencies not subject to the Public Records Act. Many local jurisdictions also have "Sunshine" laws that grant greater rights of access to records.

## WHAT'S COVERED

- "Records" include all communications related to public business "regardless of physical form or characteristics, including any writing, picture, sound, or symbol, whether paper, . . . magnetic or other media." (§ 6252(e)) Electronic records are included, but software may be exempt. (§§ 6253.9(a),(g), 6254.9 (a),(d))

## WHAT MUST HAPPEN

- Access is immediate and allowed at all times during business hours. (§ 6253(a)) Staff need not disrupt operations to allow immediate access, but a decision whether to grant access must be prompt. An agency may not adopt rules that limit the hours records are open for viewing and inspection. (§§ 6253(d); 6253.4(b))
- The agency must provide assistance by helping to identify records and information relevant to the request and suggesting ways to overcome any practical basis for denying access. (§ 6253.1)
- An agency has 10 days to decide if copies will be provided. In "unusual" cases (request is "voluminous," seeks records held off-site, OR requires consultation with other agencies), the agency may, upon written notice to the requesters, give itself an additional 14 days to respond. (§ 6253(c)) These time periods may not be used solely to delay access to the records. (§ 6253(d))
- The agency may never make records available only in electronic form. (§ 6253.9(e))
- Access is always free. Fees for "inspection" or "processing" are prohibited. (§ 6253)
- Copy costs are limited to "statutory fees" set by the Legislature (not by local ordinance) or the "direct cost of duplication", usually 10 to 25 cents per page. Charges for search, review or deletion are not allowed. (§ 6253(b); North County Parents v. D.O.E., 23 Cal.App.4th 144 (1994)) If a request for electronic records either (1) is for a record normally issued only periodically, or (2) requires data compilation, extraction, or programming, copying costs may include the cost of the programming. (§ 6253.9(a),(b))
- The agency must justify the withholding of any record by demonstrating that the record is exempt or that the public interest in confidentiality outweighs the public interest in disclosure. (§ 6255)

**Access Tip** - Always ask for both copies and access; after inspection you can reduce the copy request (and associated costs) to the materials you need

## REQUESTING PUBLIC RECORDS

- Plan your request; know what exemptions may apply.
- Ask informally before invoking the law. If necessary, use this guide to state your rights under the Act.
- Don't ask the agency to create a record or list.
- A written request is not required, but may help if your request is complex, or you anticipate trouble.
- Put date limits on any search.
- If the agency claims the records don't exist, ask what files were searched; offer any search clues you can.
- Limit pre-authorized costs (or ask for a cost waiver), and pay only copying charges.
- Demand a written response within 10 days.

## IF YOUR REQUEST IS DENIED

- Keep a log of to whom you speak and the stated reason for the denial.
- Employ the following six-step DENIAL strategy:
  - D = Discretionary: Exemptions are permissive never mandatory. Ask the agency if it will waive the exemption and release the record.
  - E = Explanation: Insist that the agency explain in a written denial why the exemption applies to the requested record
  - N = Narrow Application: The Act favors access. Exemptions must be narrowly construed.
  - I = Isolate: Request the release of any non-exempt portions of the record.
  - A = Appeal: State your rights, using this guide, and ask to speak to a higher agency official.
  - L = Litigation: File suit to enforce your rights. If you win, the agency must pay your costs and legal fees. (§ 6253.9(d)) *Beth v. Garman*, 232 Cal.App.3d 996 (1991)
- Write a news story or letter to the Editor about the denial.
- Consult your supervisor or lawyer, or contact one of the groups listed on this brochure

## WHAT'S NOT COVERED

- Employees' private papers, unless they "relat[e] to the conduct of the public's business [and are] prepared, owned, used, or retained by the agency." (§ 6252(e))
- Computer software "developed by a state or local agency ... includ[ing] computer mapping systems, computer programs, and computer graphic systems." (§§ 6254.9(a), (b))
- Records not yet in existence: The PRA covers only records that already exist, and an agency cannot be required to create a record, list, or compilation. "Rolling requests" for future-generated records are not permitted.

## RECORDS EXEMPT FROM DISCLOSURE

The Act exempts certain records from disclosure in whole or in part. This does not mean they are not public records or that disclosure is prohibited. An agency may withhold the records, but can allow greater access if it wishes. (§ 6253(e)). However, "selective" or "favored" access is prohibited; once it is disclosed to one requester, the record is public for all. (§ 6254.5) Many categories of records are exempt, some by the Act itself, (§§ 6254(a)-(z)) and some by other laws (§§ 3275-6276.48). These include:

- **Attorney-Client discussions** are confidential, even if the agency is the client, but the agency (not the lawyer) may waive secrecy. (§§ 6254(k), 6254.25, 6276.04)
- Appointment calendars and applications, phone records, and other records which impair the **deliberative process** by revealing the thought process of government decision-makers may be withheld only if "the public interest served by not making the record[s] public clearly outweighs the public interest served by disclosure of the record[s]." (§ 6255; Times Mirror v. Superior Ct., 53 Cal.3d 1325 (1991); CFAC v. Superior Ct., 67 Cal.App.4th 159 (1998); Rogers v. Superior Ct., 19 Cal.App.4th 469 (1993)) If the interest in secrecy does not clearly outweigh the interest in disclosure, the records must be disclosed, "whatever the incidental impact on the deliberative process." (Times Mirror v. Superior Ct.) The agency must explain, not merely state, why the public interest does not favor disclosure.

- **Preliminary drafts, notes and memos** may be withheld only if: (1) they are "not retained...in the ordinary course of business" and (2) "the public interest in withholding clearly outweighs the public interest in disclosure." Drafts are not exempted if: (1) staff normally keep copies; or (2) the report or document is final even if a decision is not. (§ 6254(a)) Where a draft contains both facts and recommendations, only the latter may be withheld. The facts must be disclosed. (CBE v. CDFR, 171 Cal.App.3d 704 (1985))
- **Home Addresses** in DMV, voter registration, gun license, public housing, local agency utility and public employee records are exempt, as are addresses of certain crime victims. (§§ 6254(f), (u), 6254.1, 6254.3, 6254.4, 6254.16, 6254.21)
- **Records concerning agency litigation** are exempt, but only until the claim is resolved or settled. The complaint, claim, or records filed in court, records that pre-date the suit (e.g., reports about projects that eventually end in litigation), and settlement records are public. (§§ 6254(b), 6254.25; Register Div. of Freedom Newspapers, Inc. v. County of Orange, 158 Cal. App. 3d 893 (1984))
- **Personnel, medical and similar files** are exempt only if disclosure would reveal intimate, private details. (§ 6254(c)) Employment contracts are not exempt. (§ 6254.8)
- **Police incident reports, rap sheets and arrest records** are exempt (Penal Code §§ 11075, 11105, 11105.1), but information in the "police blotter" (time and circumstances of calls to police; name and details of arrests, warrants, charges, hearing dates, etc.) must be disclosed unless disclosure would endanger an investigation or the life of an investigator. Investigative files may be withheld, even after an investigation is over. (Gov. Code § 6254(f); Williams v. Superior Ct., 5 Cal. 4th 337 (1993); County of L.A. v. Superior Ct., 18 Cal. App. 4th 588 (1994).) Identifying data in police personnel files and misconduct complaints are exempt, but disclosure may be obtained using special procedures under Evidence Code section 1043.
- **Financial data** submitted for licenses, certificates, or permits, or given in confidence to agencies that oversee insurance, securities, or banking firms; **tax, welfare, and family/adoption/birth** records are all exempt. (§§ 6254(d), (k), (l), 6276)

# A POCKET GUIDE TO THE CALIFORNIA PUBLIC RECORDS ACT

A SERVICE OF  
**THE FIRST AMENDMENT PROJECT**  
**SOCIETY OF PROFESSIONAL**  
**JOURNALISTS (Nor. Cal.)**

**HOW TO USE THIS GUIDE**  
This pocket guide is intended to be a quick reference and provide general information to journalists and citizens. It addresses some common public records problems, but does not substitute for research or consultation with a lawyer on detailed questions. This guide current as of December 3, 2003.

## FOR MORE INFORMATION OR HELP:

FIRST AMENDMENT PROJECT.....510/208-7744  
[www.thefirstamendment.org](http://www.thefirstamendment.org)

California First Amendment Coalition.....415/460-5060  
[www.cfac.org](http://www.cfac.org)

Funding provided by the Sigma Delta Chi Foundation  
of the Society of Professional Journalists



**West Contra Costa Unified School District**  
**Bond Program Spending to Date by School Site**  
**June 30, 2016**

Report # 2

Schools	Original Budget	Current Budget	Actuals	Encumbered	Balance
<b>Elementary Schools</b>					
Bayview	17,732,392	18,926,097	19,850,802	0	(924,705)
Chavez	1,339,784	1,221,609	994,003	0	227,605
Collins	993,294	1,627,950	1,835,735	0	(207,785)
Coronado	11,278,047	42,778,309	42,024,938	163,446	589,925
Dover	13,070,243	33,891,743	35,184,280	18,815	(1,311,352)
Downer	28,819,079	33,350,762	33,637,616	0	(286,854)
Ellerhorst	11,238,341	12,909,131	14,134,299	0	(1,225,168)
Fairmont	10,971,356	35,246,946	4,069,755	0	31,177,191
Ford	11,839,322	31,642,900	30,896,634	0	746,266
Grant	1,409,600	1,888,360	1,950,813	413	(62,867)
Hanna Ranch	680,923	1,063,812	1,054,745	0	9,067
Harding	15,574,211	22,619,188	22,841,387	0	(222,199)
Highland	13,504,714	54,897,831	1,890,679	0	53,007,152
Kensington	16,397,920	19,056,864	19,625,616	0	(568,752)
King	16,688,732	25,309,778	25,363,605	81,989	(135,816)
Lake	822,657	1,645,712	1,518,179	0	127,533
Lincoln	15,225,821	17,314,352	17,682,529	3,514	(371,691)
Lupine Hills	16,111,242	15,982,926	15,685,249	0	297,676
Madera	11,088,764	12,524,010	12,407,506	0	116,504
Mira Vista	13,928,364	16,879,022	16,850,139	0	28,883
Montalvin	15,904,716	16,975,148	16,791,028	416	183,704
Murphy	13,554,495	15,642,288	15,849,565	0	(207,277)
Nystrom	20,999,690	49,486,844	39,111,117	4,767,636	5,608,091
Ohlone	14,174,928	34,559,046	34,146,392	443,539	(30,885)
Olinda	1,170,596	1,474,049	1,457,950	0	16,099
Peres	19,752,789	22,443,686	21,706,954	2,009	734,723
Riverside	13,439,831	14,839,144	14,611,005	0	228,139
Shannon	1,157,736	1,380,741	1,726,991	0	(346,250)
Sheldon	14,968,745	15,291,352	15,330,366	0	(39,014)
Stege	13,000,749	31,792,284	3,399,336	55,533	28,337,416
Stewart	12,710,427	16,724,195	16,948,267	0	(224,072)
Tara Hills	14,160,935	15,189,442	15,212,614	0	(23,173)
Valley View	11,117,405	35,394,192	8,993,836	252,828	26,147,529
Verde	15,709,690	16,231,040	16,293,189	0	(62,149)
Washington	14,051,720	15,478,771	15,322,847	0	155,924
Wilson	13,673,885	50,299,584	3,840,331	76,697	46,382,556
<b>Elementary Schools Total</b>	<b>438,263,142</b>	<b>753,979,107</b>	<b>560,240,297</b>	<b>5,866,834</b>	<b>187,871,976</b>
<b>Middle Schools</b>					
Crespi MS	1,205,711	1,134,024	1,604,197	586,596	(1,056,770)
Dejean MS	64,929	479,697	727,643	0	(247,946)
Helms MS	61,287,986	88,624,034	83,601,212	28,918	4,993,904
Hercules MS	602,982	515,226	699,000	0	(183,774)
Korematsu MS	37,937,901	70,781,527	69,860,700	1,347,930	(427,103)
Pinole MS	38,828,979	53,569,172	56,832,351	20,073	(3,283,252)
<b>Middle Schools Total</b>	<b>139,928,488</b>	<b>215,103,680</b>	<b>213,325,104</b>	<b>1,983,517</b>	<b>(204,941)</b>



**West Contra Costa Unified School District**  
**Bond Program Spending to Date by School Site**  
**June 30, 2016**

Report # 2

Schools	Original Budget	Current Budget	Actuals	Encumbered	Balance
<b>High Schools</b>					
De Anza HS	105,389,888	131,730,043	132,163,429	304,469	(737,856)
El Cerrito HS	93,605,815	149,047,560	144,429,810	357,236	4,260,514
Greenwood Academy / LPS	35,315,772	80,181,895	79,410,708	363,220	407,968
Hercules HS	12,603,343	30,403,028	4,068,686	18,000	26,316,342
Kennedy HS	89,403,130	38,395,795	34,408,975	691,896	3,294,924
Mid College HS	0	0	27,333	0	(27,333)
Pinole Valley HS	124,040,286	216,549,580	38,467,279	137,235,515	40,846,786
Richmond HS	94,720,910	58,523,927	20,530,283	2,359,399	35,634,245
Vista HS	3,566,208	6,701,320	7,481,165	0	(779,845)
<b>High Schools Total</b>	<b>558,645,352</b>	<b>711,533,148</b>	<b>460,987,669</b>	<b>141,329,734</b>	<b>109,215,744</b>
<b>Closed Schools/Programs</b>					
Adams MS	703,660	690,082	691,211	0	(1,129)
Cameron	284,012	284,012	242,138	0	41,874
Castro	11,901,504	651,957	620,944	0	31,013
Delta NSS	152,564	152,564	152,226	0	338
El Sobrante	187,343	505,382	536,231	0	(30,849)
Harbour Way Com Day	121,639	121,639	121,944	0	(305)
Kappa NSS	109,809	109,809	109,831	0	(22)
North Campus	169,849	201,662	492,569	0	(290,907)
Omega NSS	117,742	118,638	118,313	0	325
Seaview	178,534	510,649	499,116	0	11,533
Sigma NSS	110,728	110,728	110,949	0	(221)
Trans Learning Center	118,020	118,020	116,673	0	1,347
West Hercules Elementary	0	216,685	56,847	0	159,838
<b>Closed Schools/Programs Total</b>	<b>14,155,404</b>	<b>3,791,827</b>	<b>3,868,993</b>	<b>0</b>	<b>(77,166)</b>
<b>Administration/Other</b>					
Central	67,713,312	69,924,746	85,353,297	1,503,893	(16,932,445)
Information Technology	35,000,000	34,770,000	12,137,467	214,061	22,418,472
Alvarado Adult Ed	0	0	167,323	0	(167,323)
Richmond College Prep	8,148,550	4,663,308	4,415,204	0	248,104
Serra Adult Ed	0	0	204,212	0	(204,212)
<b>Administration/Other Total</b>	<b>110,861,862</b>	<b>109,358,054</b>	<b>102,277,503</b>	<b>1,717,954</b>	<b>5,362,597</b>
<b>Grand Total</b>	<b>1,261,854,248</b>	<b>1,793,765,815</b>	<b>1,340,699,565</b>	<b>150,898,039</b>	<b>302,168,211</b>



# REQUEST FOR INFORMATION

WCCUSD CBOC Request for Information (CBOC By-Laws Section 16)

TO: Lisa LeBlanc  
Associate Superintendent  
WCCUSD

FROM: Tom Panas, CBOC Chair

FAX:	510-234-1891	FAX:	N/A
PHONE:	510-231-1105	PHONE:	510-526-7507
SUBJECT:	CBOC MEMBER INFORMATION REQUEST	DATE:	April 14, 2016
NO. PAGES:		REQUEST:	2016-01

INFORMATION REQUESTED:

**RE: PRIMAVERA DETAILED CAPITAL COSTS BY SCHOOL DATA, 1995 TO DATE**

WE ARE REQUESTING A DUMP OF THE PRIMAVERA DETAILED CAPITAL COSTS BY SCHOOL DATA FROM 1995 TO CURRENT DATE. THIS IS THE DATA THAT IS USED EACH MONTH TO PRODUCE THE SCHOOLS KPI COST REPORT FOR THE CBOC.

PLEASE PROVIDE THIS DATA ON CD.

**From:** Clay, Dennis  
**To:** "Tom Panas"; [AJungherr@aol.com](mailto:AJungherr@aol.com)  
**Cc:** Tom Waller; Chris Kelley  
**Subject:** RE: The Primavera data  
**Date:** Friday, July 15, 2016 11:09:00 AM  
**Attachments:** [Audit Expenses - 2011-2013.pdf](#)  
[MB 2016-07-14 summary.pdf](#)  
[MB 2016-07-14 summary.xlsx](#)

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It looks accurate as far as it goes.

Just realize that it:

- Doesn't agree to the audits – see the attached P&L audit pages for the last 3 years (Audit Expenses – 2011-2013.pdf)
- Doesn't agree to what is being reported to the committee. It both doesn't include costs reported as part of the Bond Program, and does include costs that are not reported as part of the bond program.
- He leaves out the first year of the bond program.
- He leaves out the years covered by Munis. There is a Munis report ([Project Detail Transactions](#)) that satisfies your request that could print out the entire program in Munis to date in about ten-fifteen minutes.
- It doesn't have indication of bond measure. I can tell by the resource code, but the non-accountants can't. One of the failings of our reporting to the CBOC and the Board is that we don't identify the funding source for expenditures in project reports. I can't recall anything in the last few years except the audits that identify spending by actual Bond Measure. I assume this is part of the purpose of the PRA request.
- It isn't responsive to what was requested (i.e., no vendor names, no check numbers, no check dates, no project number, etc.) As you know I've demonstrated that all that except the project number is available from Bitech.
- It isn't in a usable format – The original report creates an Excel spreadsheet. Mark had to work to put it into a PDF, and then he password protected it. He might as well have handed you paper print outs.
- And it's weeks after you were told it was ready. And I believe months after it was due by statute. The original printouts took maybe half a day to do. Add another half a day to check it. Double it for false starts . . . My guess is that most of the time spent was dithering trying to figure out what was the least amount they could give and still maintain that it was acceptable.

Given that the District has already given to the forensic auditors a file that they verified, and would satisfy your request . . . Well, you know where I'm going. It appears to me that Business Services has decided to be as non-responsive to the request as possible.

Thanks.

**From:** Tom Panas [<mailto:tmpanas@yahoo.com>]  
**Sent:** Thursday, July 14, 2016 9:17 PM

**To:** Clay, Dennis <DClay@wccusd.net>; AJungherr@aol.com  
**Cc:** Tom Waller <tomjwaller@earthlink.net>; Chris Kelley <ckelley510@yahoo.com>  
**Subject:** Re: The Primavera data

Hi Dennis,

Mark Bonnet finally gave me today at the Audit Subcommittee meeting a CD of data in response to my request for the Primavera data that backs up the reports the CBOC receives. What he has given me is the data by fiscal year from 2001-02 through 2011-12. ("with additional years to follow.") I assume this data is from Munis. There is a separate file for each year and also for each fund (21 and 35.) I have zipped all the files he gave me, put the zip file out on Dropbox, and shared the dropbox folder with you (and Anton, Chris, and Tom.)

Surprise, surprise, Mark has handed over the data in a pretty much unusable format - as a secured pdf file, so that it can't be copied it into another application or opened with any other common application. I suppose we could OCR it but before I think about going there I'd like to know if this data is worth the trouble.

So really there are two questions for you:

- Is this the data I want/is it worth converting it into a more useful format, and
- If the data is actually what I want, do you have any suggestions on how to get it into another application short of using OCR?

Let me now what you think.

Best Regards,

Tom

## Clay, Dennis

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**From:** Clay, Dennis  
**Sent:** Thursday, July 21, 2016 6:55 PM  
**To:** 'Ana Rodriguez'  
**Cc:** Bonnett, Mark; Sonico, Lina; Whittemore, Kenneth; Williams, Marci; AJungherr@aol.com; 'tmpanas@yahoo.com'; 'ckelley510@yahoo.com'; Jenny Dominguez; Ernie Cooper; 'dennisclay9@gmail.com'  
**Subject:** RE: Primavera Cost Question  
**Attachments:** email 2016-06-10 Bitech report request.pdf; Bitech GL sample.xlsx; 04-05 Fund 35 Expense Transaction detail.pdf; Audit Expenses - 2011-2013.pdf; CBOC Request for Information 2016-01.pdf; email 2016-04-08 - RE\_ Auditors Request.pdf; email 2016-04-28 - Bitech reporting tool.pdf; email 2016-07-10 - RE\_ Bitech report request.pdf 2016-06-13.pdf; email 2016-07-15 - RE\_ The Primavera data.pdf; MB 2016-07-14 summary.pdf; email 2015-10-05 Associated projects w\_Bond issues.pdf; email 2015-11-6 - Bond Costs by Issuance.pdf; email 2015-12-03 - RE\_ School Cost.pdf; email 2015-12-04 - RE\_ Project Costs by Funding Source.pdf; Eval Response - draft - Excel.pdf

I have a query in Bitech that directly ties vendors, invoices, checks, purchase orders, and PO line items, with the descriptions from the above. Unfortunately, I have twice requested database access to the Bitech server, but have not been granted access. The email dated June 10, 2016 has an attachment of sample data from the query, which can give you an idea of what is available. See "Bitech GL sample.xlsx".

I am currently writing the response to the Performance Evaluation from July 5, 2016. I understand that Mark is anxious to implement what he refers to as a Program Improvement Plan, and HR calls a Performance Improvement Plan (PIP), though he has so far been unwilling to disclose what it is to either me, or my union representative.

Mark has also informed the CBOC Executive Committee that the Excel spreadsheets given to you, the basis of many of the reports in various District disclosures, are not to be trusted. This has caused the District to delay responding to a Public Records Act request from the CBOC. The disclosure that was made was also inaccurate and insufficient. See the attached email dated July 15, 2016 (email 2016-07-15 - RE\_ The Primavera data.pdf). I've attached the relevant portion of the draft evaluation response (Eval Response - draft - Excel.pdf), and the associated attachments listed therein.

I would therefore find it hard to answer any questions using the Excel documents without a public statement as to their merit. I have already discussed this with Mark when he requested an update of a project summary by resource report, which was based on the Excel data. We instead agreed that I would give him a report summary for the 2015-16 year, which he could use to update the prior report if he wished (I assume he did).

I will send you a copy of my evaluation response when I am done preparing it. It may take a few weeks since I am looking for legal counsel, and of course would want their sign off on it before presenting it to the District. I plan on making a complaint to the Superintendent and the Board against Mr. Bonnet and his supervisor, Sheri Gamba, based on incompetence, retaliation, and deception of the public. I have already informed Ken Whittemore, the District's Uniform Complaint officer, and Marci Williams, Director of HR as to my intent.

I wish Mark well in fulfilling your request. If you wish, you can call me direct and I will see what I can do to answer your questions. With the District's permission of course.

Thanks.

PS. I really appreciated Flor's email.

**From:** Ana Rodriguez [mailto:arodriguez@vlsllp.com]  
**Sent:** Thursday, July 21, 2016 11:52 AM  
**To:** Clay, Dennis <DClay@wccusd.net>  
**Cc:** Bonnett, Mark <mark.bonnett@wccusd.net>; Sonico, Lina <LSonico@wccusd.net>  
**Subject:** Primavera Cost Question

Hi Dennis,

How are you? Hope all is well. I has been a long time for me, but I know that Flor has been keeping both you and Mark busy. I am copying Mark to let him know of my request, and Lina in case she can help by her knowledge related to paying these vendor invoices.

Since you have a lot of the older history related to the bond program, I thought that it would be more efficient to ask you directly about Primavera costs.

We have identified all the payment amounts recorded as associated with Primavera costs in the general ledger. I wanted to run this by you to make sure that I have captured all of the cost. (just in case something was recorded as something that I would not recognize as a primavera cost.) See spreadsheet attached and confirm whether all primavera associated cost have been captured.

Also, would you have an idea as to what good or service each of these vendors provided in relation to Primavera, or know who can provide me with this information. (I can see that oracle provides the actual software, and NULL is just an adjustment, but not sure about the rest)

Row Labels	Sum of act. amt
CMRC CONSULTING	33,600
DRMCNATTY & ASSOCIATES INC	27,728
GROSSMANN DESIGN GROUP	30,000
JACK SCHREDER AND ASSOCIATES, INC	105,863
NULL	(1,255)
ORACLE AMERICA INC	31,424
RON WINTER CONSULTING LLC	5,700
US BANK	290
WEST COUNTY TIMES	38,850
<b>Grand Total</b>	<b>272,000</b>

Thank you all so much, and if you have any questions, related to my inquiry, please do not hesitate to contact me. I will be in the office all day.

Ana Rodriguez, CPA, CFE  
Senior Associate  
Vicenti, Lloyd & Stutzman LLP  
CPAs and Business Advisors  
2210 E. Route 66, Ste 100 Glendora 91740

(626) 857-7300 ext. 222

915 Wilshire Blvd., Suite 2250 | Los Angeles, CA 90017

(213) 550-5422 |

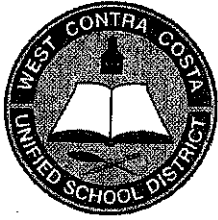
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[arodriguez@vlsllp.com](mailto:arodriguez@vlsllp.com)



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West Contra Costa Unified School District  
1108 Bissell Ave., Richmond, CA 94801-3135  
(510) 231.1150 • [www.wccusd.net](http://www.wccusd.net)

NEWS RELEASE  
For Immediate Release  
September 9, 2016

MEDIA CONTACT: Marcus Walton  
510.231.1150  
[mwalton@wccusd.net](mailto:mwalton@wccusd.net)

## **AUDITORS RELEASE PRELIMINARY REVIEW OF WEST COUNTY SCHOOLS' CONSTRUCTION BOND PROGRAM**

RICHMOND—The Preliminary Phase II Forensic Accounting Investigation Report of the West Contra Costa Unified School District's school construction bond program is now available on the District website at [www.wccusd.net/audit](http://www.wccusd.net/audit).

The preliminary report, completed and delivered to District officials today, was conducted by Vicenti, Lloyd & Stutzman, CPAs.

"While we cannot make any definitive statements regarding the content of the report at this time, the Board and District leadership are committed to improving its practices and we look forward to implementing the recommendations suggested in the audit," Board President Randy Enos and Superintendent Matthew Duffy wrote in a letter to community members. "It is our hope that the result of this audit leads to more efficient practices in our school construction program and implementation of the recommendations will restore the trust of our community in this Board and the leadership of the District."

The auditors will present the report at a Board subcommittee meeting on Thursday, Sept. 15, 2016 at 5 p.m. The meeting will be held in Room 1 at Alvarado Adult School. The Board of Education will address the matter at its Sept. 21 meeting.

Members of the public can [read the report](#) online or view a printed copy at the District Office, 1108 Bissell Ave. in Richmond, CA.