

Forensic Accounting Investigation Phase II Report
Implementation Status Guide to PMP
as of September 25, 2020

			Abbreviation Legend			
			PO	Program & Operations		
			A	Administrative		
			PM	Project Management		
			F	Fiscal		
			App	Appendix		
			Implementation & Verification Status			
ML #	VLS #	Brief Description	PMP	WCCUSD	Moss Adams	
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.6.5	Implemented	Partially	
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2	Implemented	Phase 2	
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A	Implemented	Phase 2	
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A	Implemented	Implemented	
5	TC 4-2	Board Member Brown Act training	N/A	Implemented	Partially	
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A	Implemented	Implemented	
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A	Implemented	Implemented	
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A	Implemented	Implemented	
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A	Implemented	Partially	
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2	Implemented	Phase 2	
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.6.1, 1.5.1	Implemented	Phase 2	
12	TC 6-1	Procedure for budgeting practices: preparation, tracking, reporting & approval	F 1.1; App 1.6.1, 1.5.2	Implemented	Phase 2	
13	TC 6-2	Budget verification prior to approval of contract or change order by Board	F 1.3.2; App 1.5.2, 1.6.3	Implemented	Partially	
14	TC 6-3	Budget verification documentation	F 1.3.2; App 1.5.2, 1.6.3	Implemented	Partially	
15	TC 6-4	Budget account code verification documentation	F 1.3.2; App 1.5.2, 1.6.3	Implemented	Partially	
16	TC 6-5	Budget amount and account code verification documentation	F 1.3.2; App 1.5.2, 1.6.3	Implemented	Partially	

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17	TC 6-6	Project Budget Amendment/Transfer Form	F 1.3.3; App 1.6.2	Implemented	Partially
18	TC 6-7	Procedure for preparation and submission of Bond Project Budget	F 1.1; App 1.5.1, 1.6.1	Implemented	Phase 2
19	TC 6-8	Procedure for preparation and submission of Bond Project Budget increase/decrease	F 1.4; App 1.4.3, 1.5.2, 1.6.2	Implemented	Phase 2
20	TC 6-9	Project Budget history and expenditures for the duration of the Project	F 1.1.2; App 1.3.9	Implemented	Phase 2
21	TC 7-1	Full implementation of the procedures for construction contracts	N/A	Implemented	Partially
22	TC 7-2	Review & document contractor license verification	A 2.1.10.7; App 1.6.3	Implemented	Implemented
23	TC 7-3	Full implementation of the procedures for professional services contracts	N/A	Implemented	Partially
24	TC 7-4	Formal documentation of vendor proposal review & selection process	A 2.3	Implemented	Partially
25	TC 7-5	Formal documented process to perform a conflict of interest check	A 1.3.2	Implemented	Partially
26	TC 8-1	Implementation of Proposal Approval Checklist	F 2.2; A 1.5; App 1.5.3, 1.6.3	Implemented	Partially
27	TC 8-2	Update Proposal Approval Checklist to include a budget review section	App 1.6.3	Implemented	Partially
28	TC 8-3	Legal review of contract templates	A 1.4	Implemented	Implemented
29	TC 8-4	Require vendor compliance with conflict of interest policies & disclosures	A 1.3.2	Implemented	Partially
30	TC 8-5	Require an executed contract prior to vendor payments	A1.5; App 1.5.3	Implemented	Implemented
31	TC 8-6	Update Notice to Proceed to include the date of executed contract	App 1.9.2	Implemented	Implemented
32	TC 8-7	Ensure that recommendations are incorporated into written procedures	Administrative Section	Implemented	Phase 2
33	TC 8-8	Auditor to review vendor contracting procedures	N/A	In Process - Auditing	Phase 2
34	TC 9-1	Revise procedure to require proof of publication with bid documentation	A 2.1.4.2.1	Implemented	Implemented
35	TC 11-1	Review invoice payment procedure to establish timeframe for invoice rejection letter	F 3.1.3; App 1.8.3	Implemented	Phase 2
36	TC 11-2	Implement invoice rejection letter	F 3.1.3; App 1.8.3	Implemented	Undetermined proof after 6/30/17

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37	TC 11-3	Review of vendor payments exceeding the 30 day limit	N/A	In Process - Auditing	Phase 2
38	TC 11-4	Review that invoice payments are processed only after all required approvals	F 3.1.2.3; App 1.8	Implemented	Implemented
39	TC 11-5	Invoices approval should include the Project Manager	F 3.1.2.2	Implemented	Implemented
40	TC 12-1	Procedure for prequalification of individuals employed by professional service vendors	A 2.3.4.2.2	Implemented	Phase 2
41	TC 12-2	Approval process for amendments to include staffing level & cost	PO 2.3; A 2.39; App 1.53	Implemented	Implemented
42	TC 13-1	Procedures for change order review and approval	PM 2.3.7; App 1.9.4	Implemented	Phase 2
43	TC 13-2	Document approvals of the change order packet	PM 2.3.7; App 1.9.4	Implemented	Partially
44	TC 13-3	Update change order forms with required approval signatures	App 1.9.4	Implemented	Implemented
45	TC 13-4	Add Board precis and change order summary to change order packet after Board approval	App 1.4.4	Implemented	Implemented
46	TC 13-5	Implement a change order checklist to document approval process	App 1.9.4	Implemented	Partially
47	TC 13-6	Procedure for add-service review and approval process	A 2.3.9; App 1.4.2, 1.5.3	Implemented	Phase 2
48	TC 13-7	Proposal Approval Checklist form approvals for add-service proposal	A 1.5; App 1.5.3, 1.6.3	Implemented	Partially
49	TC 13-8	Proposal Approval Checklist form approvals for add-service greater than \$50K	A 3.3; App 1.5.3	Implemented	Partially
50	TC 13-9	Revise Board precis to include historical contract information for add-services	App 1.4.2	Implemented	Implemented
51	TC 13-10	Review add-service and change order procedure implementation	N/A	In Process - Auditing	Phase 2
52	TC 13-11	Develop process for deductive add-service and change orders in MUNIS	App 1.7.7	Implemented	Phase 2
53	TC 14-1	Multi-year Budget procedure for MUNIS	F 1.1; App 1.5.1	Implemented	Phase 2
54	TC 14-2	Review multi-year use and function in MUNIS	N/A	In Process - Auditing	Phase 2
55	TC 14-3	Process to modify Contracts module in MUNIS to correct invoice payment	App 1.7.5.3	Implemented	Phase 2
56	TC 14-4	Budget procedures and form to create a new Project budget	F1.1; App 1.5.1, 1.6.1	Implemented	Phase 2

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57	TC 14-5	Cross train fiscal staff	N/A	Implemented	Phase 2
58	TC 14-6	Procedure for MUNIS general ledger and project ledger reconciliation	App 1.7.6	Implemented	Phase 2
59	TC 14-7	Determine if reports are necessary for or valuable to reconciliation process	N/A	Implemented	Phase 2
60	TC 14-8	Update job description to reflect reconciliation process	N/A	Implemented	Phase 2
61	TC 14-9	Procedures for MUNIS access rights	N/A	In Process - Auditor	Phase 2
62	TC 15-1	Procedures for Primavera	N/A	Implemented - Obsolete	Phase 2
63	TC 15-2	Process to provide Board approved contracts to Primavera consultant	N/A	Implemented - Obsolete	Phase 2
64	TC 15-3	Process to ensure that Staff are trained to use Primavera	N/A	Implemented - Obsolete	Phase 2
65	TC 15-4	Cross train staff on functions performed by Primavera consultant	N/A	Implemented - Obsolete	Phase 2
66	TC 16-1	Financial Reporting System should include Program and Project cost	PO 4.2; App 1.3	Implemented	Phase 2
67	TC 16-2	Provide Project reports with budget information to Project Managers	App 1.3	Implemented	Phase 2
68	TC 16-3	Provide Program Cash Flow Projections to Board, Facilities Committee & CBOC	App 1.3.9	Implemented	Phase 2
69	TC 16-4	Procedures for the suite of reports the District provides to the CBOC	PO 4.2; App 1.3	Implemented	Phase 2
70	TC 16-5	Include footnotes or legends necessary to help community understand the financial reports	PO 4.5.1; App 1.3	Implemented	Not Implemented through 6/30/17
71	TC 16-6	Add footnote to explain retention withholdings	App 1.3.4	Implemented	Not Implemented through 6/30/17
72	TC 16-7	Implement review process prior to publication of reports	PO 4.5.1	Implemented	Phase 2
73	TC 16-8	Report Common Core Technology Budget in a consistent manner	App 1.3	Implemented	Phase 2
74	TC 16-9	Use the term "commitment" instead of "encumbrance"	App 1.3	Implemented	Implemented
75	TC 16-10	Review Cash Flow Projection for Pinole Valley High School	N/A	Implemented	Not Implemented through 6/30/17
76	FI 1-1	Draft District Business Ethics Expectations policy for vendors	N/A	In Process - Policy	Phase 2
77	FI 1-2	Review policies with the ILC to ensure they're up-to-date & legal	N/A	In Process - Policy	Phase 2
78	FI 1-3	In coordination with ILC, review and evaluate disclosure in the marketing materials	N/A	In Process	Phase 2
79	FI 1-4	Board consultation with legal to determine next steps for report	N/A	Implemented	Undetermined
80	FI 1-5	Board consultation with legal to determine next steps for report	N/A	Implemented	Undetermined

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81	FI 2-1	Budget Procedures for Bond Project Budgets	F 1.1	Implemented	Phase 2
82	FI 2-2	Bond Project Budget process and reporting	F 1.1; App 1.3, 1.5.2	Implemented	Phase 2
83	FI 2-3	MUNIS software restriction to backdate only to the prior accounting period	N/A	Implemented	Phase 2
84	FI 2-4	Procedure for multi-year Bond Project budgets	F 1.1; App 1.5.2, 1.6.2	Implemented	Phase 2
85	FI 3-1	Require add'l information when Committee recommendation to Board differs from Staff	PO 3.4.1	Implemented	Phase 2
86	FI 3-2	Contract language regarding subcontractors	A 1.4	Implemented	Implemented
87	FI 3-3	Hourly vendors submit timecards along with billing invoices	PO 2.3.2	Implemented	Implemented
88	FI 3-4	Contract language regarding the right to audit	A 1.4	Implemented	Implemented
89	FI 3-5	Approval process for vendors allowed to purchase equipment	N/A	Implemented	Implemented
90	FI 3-6	Board consultation to determine next steps for report	N/A	Implemented	Undetermined
91	FI 3-7	Consult with Legal to determine further course of action	N/A	Implemented	Phase 2
92	FI 3-8	Consult with Legal to determine further course of action	N/A	Implemented	Undetermined
93	FI 4-1	Legal review of Program Management procurement and contracting	A 1.4	Implemented	Implemented
94	FI 4-2	Legal review of Term clauses and verification of invoicing according to contract rates	A 1.4	Implemented	Implemented
95	FI 6-1	District & CBOC review of reporting	PO 4.2.1; App 1.3	Implemented	Phase 2
96	FI 6-2	Revise CBOC Board Policy to eliminate ambiguity about use of District resources	N/A	In Process	Phase 2
97	FI 6-3	Bond Program resources should not be used to support CBOC	PO 3.6.2	In Process	Phase 2
98	FI 7-1	RFP process should allow for competition with pricing	A 2.3.5.3, 2.3.6.1.1	Implemented	Phase 2
99	FI 7-2	Obtain competitive pricing for Architectural services	A 2.3.6.1.1	Implemented	Implemented
100	FI 7-3	Provide Site reports and studies to Architect early in design process	PM 1.1.2	Implemented	Implemented
101	FI 7-4	Enforce contract language that requires an Architect to design within Project Budget	N/A	Implemented	Implemented
102	FI 7-5	Legal Counsel review of Architect form of contract	A 1.4	Implemented	Implemented
103	FI 7-6	Competitive process for Master Planning Services	A 2.3.5.3	Implemented	Implemented
104	FI 8-1	Board Precip for Award of Construction contract should include process and selection	A 2.1.12.2, 2.1.12.3	Implemented	Implemented
105	FI 10-1	Consult with Legal to determine further course of action	N/A	Implemented	Undetermined
106	FI 10-2	Consult with Legal to determine further course of action	N/A	Implemented	Undetermined

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107	FI 11-1	Timely reporting and tracking of Proposed Change Orders & potential project costs	App 1.2.3	Implemented	Implemented
108	FI 11-2	Continue to use of MUNIS multi-year contracts module	N/A	Implemented	Implemented
109	1	Implement Fraud Hotline	PO 3.3.3	Implemented	Implemented
110	2	Provide Fraud & Ethics training to all district employees	N/A	Implemented	Phase 2
111	3	Internal Audit Department resources and participation in Implementation Task Force	PO 3.7	Implemented	Implemented
112	4	Establish "Recommendations Implementation Task Force"	PO 3.7	Implemented	Implemented