

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|--------|----------|---|------------|------------------------|------------------------|--|-------------|
| 1 | 1 | TC 1-1 | Low | Employ methods of reaching out to the entire community to advertise the opportunity of membership in the CBOC. These methods may include posting the need on the District website, inclusion in newsletters already used to communicate with District families, and newspaper advertising (if this method does not prove to be cost prohibitive). | Oct. 16 | Oct. 16 | Oct. 16 | Added openings to the District website on October 1. Will add openings to the District eNewsletter on Nov. 1. (provided by Marcus Walton 10/26/16) | Implemented |

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| 1 | 2 | TC 2-1 | Med | Clarify language included in the “Additional Steps” of the Facilities Master Plan Implementation to provide for a specific time period in which the “period review” of the Facilities Master Plan will occur. For example, a statement that every five years the Facilities Master plan will be assessed with the involvement of the community provides specific timing that will increase transparency and accountability. | July 17 Revised Dec. 2017 | Dec. 18 Revised Oct 2018 | May 18. | Review internally the Facilities Master Plan, project time lines, project recommendations, and State funding eligibility and provide an update to the Board of Education. Facilities staff presented an update of the Facilities Master Plan at a Special Meeting/Study Session of the Board of Education on May 30, 2018 at 6:30 p.m. Staff will present periodic updates to the Board of Education when project adjustments, including scope, funding and timeline need to be addressed. | Implemented |

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| 2 | 3 | TC 2-2 | Med | When the District seeks the passage of a future bond measure(s), include language in the bond measure that specifically refers to the Board approved Long-Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public. The language added to the bond measure should include a statement that provides the District with some flexibility in the event of an unforeseen or catastrophic event, requires that the Board approve revisions made to the Facilities Master Plan, and indicates the means by which the public could obtain a copy of the approved Facilities Master Plan. | Future | Future | | Revised ballot language if the District decides to move forward on a future General Obligation Bond for facilities | Future |

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| 2 | 4 | TC 4-1 | Med | Include in the Governance Handbook examples of what would constitute the performance of a management function to help clarify the significance of the statement that Board members refrain from performing management functions. For example, include language to the effect that directing or attempting to direct the work of District vendors is not appropriate conduct for a Board Member. In addition, the Board should consider establishing a policy that restricts the frequency with which Board members may visit District offices or school facilities. | Oct. 16 | Nov. 16 | Nov. 16 | Revised Governance Handbook BOE 11/2/2016. Revised Governance Handbook with newly added Vendor and Relations section (page 19) providing guidance on how board members should refrain from performing management functions, prohibits board members from directing the work of vendors, consultants, contractors, or others. Revisions also include language on site visitations which incorporates BP 9200. | Implemented |
| 2 | 5 | TC 4-2 | Med | Require that the Board members attend the Brown Act training workshop when attending the CSBA training or provide this training to Board members in-house. | Jan. 17 | Jan. 17 | Jan. 2017 Feb 2018 | Attend Brown Act training sponsored by the District and Lozano, Smith on 1-25-17. Board Training on 2-7-18 at BOE meeting. | Implemented |

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| 2 | 6 | TC 4-3 | Med | Include a conflict of interest section in the Governance Handbook that specifically defines the concept of conflict of interest, identifies restrictions placed on Board members related to conflict of interest issues, and provides examples of what a conflict of interest would be. Having this clear guidance stated in the Governance Handbook will ensure that all relevant policy information is in one location that is easy for Board members to reference. | Oct. 16 | Nov. 16 | Nov. 16 | Revised Governance Handbook BOE 11/2/16. Revised Governance Handbook on page 21 to add a summary of existing bylaw 9270 which sets out the District's conflict of interest code. Language was also incorporated regarding solicitation of donations and ethical conduct. | Implemented |

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| 2 | 7 | TC 4-4 | Med | <p>Develop a Board policy on conflict of interest specific to Board member relationships with District vendors and contractors, and include this policy in the Governance Handbook. The District may consider the inclusion of a statement that reminds Board members that they shall, at all times, avoid the appearance of a conflict of interest. The statement may also mention that prior to participating in a discussion or vote on a proposed contract, a Board member shall disclose in open session the nature of any relationship that he/she may have with any proposed vendor/contractor, or the agent, employee, or subcontractor of any proposed vendor/contractor that may create an appearance of impropriety.</p> <p>It is important that this disclosure include, but not be limited to, the amount of campaign contributions over a certain amount received by the Board member during the campaign for their current term or contributions received during the current term.</p> | Oct. 16 | Nov. 16 | Nov. 16 | <p>Revised Governance Handbook BOE 11/2/2016. Revised Governance Handbook on page 19 to address Vendor Communications and Relations. Legal Counsel recommended that the Governance Handbook / Board Policies not be modified to include language to require disclosure in every instance due to it being unprecedented and would be difficult to administer. Board discussion with legal counsel on 11/2/2016 regarding this matter.</p> | Implemented |

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| 2 | 8 | TC 4-5 | Med | Provide guidance in the Governance Handbook and Board Policy related to the degree of authority Board members should have related to proposing amendments to vendor contracts. If this would be considered acceptable practice, a formal process should be designed and implemented to avoid vendor contract amendments that may not be in the best interest of the District. This policy should include the Board consulting with legal counsel whenever the Board desires modifications to be made to the terms of a contract. | Oct. 16 | Nov. 16 | Nov. 16 | Legal Counsel recommended to the BOE on 11/2/16 that the Governance Handbook and Board Policies not be modified due to a concern of practicality. A formal process for contract amendments, including review by counsel in every instance, would significantly increase the cost and time necessary for contract amendment approval. See legal counsel memorandum dated 10/19/2016 on BOE 11/2/16 agenda | Implemented |

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| 1 | 10 | TC 5-1 | Med | Establish an annual, internal review of the Long Range Facilities Master Plan and make necessary revisions, based on internal and/or external factors that will affect the Master Plan, subject to the Board of Education approval. This annual review should take place to ensure that the District and Board are considering and addressing whether revisions are needed due to available funding, changes in critical needs, etc. | Dec. 16 | July 2017 Revised Dec. 2017 Revise Oct. 2018 | May-18 | 1. BOE 12/7/2016, Item G.9 attachments • Job Description 2. BOE Appointment of Position (Date) 3. Report to Facilities Subcommittee on Facilities Master Plan Annual Update 3. BOE Facilities Workshop, 5/30/18 | Implemented |

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| 3a | 11 | TC 5-2 | Med | <p>Develop and implement written procedures related to the development of detailed, multi- year, line-item budgets for the twenty-one (21) priority schools based on the Implementation Plan. The written procedures should include the process and timing for when detailed budgets will be prepared, approved, and entered into Munis. The written procedures should also include the following:</p> <p>a. The detailed, line-item budgets for projects should be entered in Munis as the beginning of each fiscal year so that project budgets with a projected construction period of more than one fiscal year can be tracked. Additionally, if estimated budgets are entered at the beginning of each fiscal year, there should be fewer budget revisions and transfers of funds throughout the fiscal year.</p> | Dec. 16 | Dec. 17 | Aug. 17 | Written procedures for the Mater Plan Project Budget. | Implemented |

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| | | | | b. The detailed, line-item budgets should be reviewed on a regular basis by management. The review should determine the accuracy and appropriateness of expenditures and if the remaining line-item budgets are sufficient to fund contract proposals and other projected costs related to the projects for the fiscal year. | | | | | |
| 3a | 12 | TC 6-1 | High | <p>Develop and implement written procedures related to budgeting practices that include, but are not limited to, budget preparation, tracking, reporting, and approval processes. The written procedures should:</p> <p>a. Identify all steps in the budgeting process, from the development of a budget for approved projects to the final reporting of budget to actual costs at project completion.</p> | Dec. 16 | June 2017 Revised December 2017 | Sept. 2017 | <p>Develop and implement written procedures related to budgeting practices. Presenting flow chart of the process; procedures to follow. Included are the process and procedures and reporting to the Board sub-committee. With regard to reporting, there are 13 program and fiscal reports that are presented to the Citizens Bond Oversight Committee.</p> | Implemented |

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| 3a | 13 | TC 6-2 | High | <p>Require that the budget verification performed in Munis by the Sr. Facilities Planning Specialist be performed prior to the approval of contracts and change orders by the Board. This will ensure that there is sufficient budget for a contract prior to Board approval. If funds must be transferred to increase the available budget, notify the Board of this transfer or budget revision at the time that the contract is approved for better transparency to the Board and public related to the impact of contract approvals. Additionally, as recommended in TC6-6, ensure that the appropriate Board action is taken to approve budget amendments/transfers. The recommended timing for these actions is as follows:</p> <p>a. Transfer between major object codes (no impact on ending fund balance) – at least monthly to satisfy the requirements of California Education Code.</p> | Dec. 16 | Dec. 16 | Dec. 16 | Developed, presented, and Board ratified resolution for budget revisions, resulting transfers, increases and/or decreases for the 2016-17 budget. The first resolution of this type included budget increases and transfers from fund balance. See attached Board documents. Board approval November 16, 2016. | Implemented |

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| | | | | b. Transfer of fund balance (decrease/increase in ending fund balance) – as a separate agenda item at the same Board meeting at which the contract is presented for approval/ratification. | | | | | |
| 4 | 14 | TC 6-3 | High | Require the Sr. Facilities Planning Specialist to initial and date the Munis Contract & Purchase Order Form to document that the budget verification function has been performed. This will provide the proper audit trail to document that the budget verification step took place. | Sept. 16 | Mar. 17 | Mar. 17 | The Fiscal coordinator will initial and date the Proposal Approval form to document the budget verification has been performed | Implemented |
| 3a | 15 | TC 6-4 | High | Require the Principal Accountant to initial and date the Munis Contract & Purchase Order Form to document that the budget string was reviewed for accuracy. In addition, the Principal Accountant must verify that the affected general ledger account string is appropriate and accurate for the specific contract based on the assigned budget string. This will ensure that there is proper review and oversight in this step and provide the proper audit trail documentation. | Dec. 16 | Dec. 16 | Dec. 16 | The Principal Accountant's approval process is contained within the MUNIS workflow process. See attached MUNIS document (page 2). | Implemented |

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| 3a | 16 | TC 6-5 | High | Require that the Principal Accountant continue the review of the Project Budget Amendment/Transfer Form to verify that the budget amount(s) is accurate and project string(s) is appropriate. Add a section to the form for the Principal Accountant's initials and date to document that this review occurred. Additionally, add a section where the funding source and total amount of the amendment/transfer(s) can be documented. | Dec. 16 | Dec. 16 | Dec. 16 | The attached Project Budget Amendment/Transfer form includes the Principal Accountant's signature. | Implemented |

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| 3a | 17 | T6-6 | High | <p>Develop a form that can be used by the Bond Finance Department to reflect the budget amendment/transfer transactions entered into Munis from the Project Budget Amendment/Transfer Form(s). The form can be used as the District's written resolution for budget amendments and transfers between expenditure classifications. Take the new form to the Board as budget revisions for ratification and certification at its regularly scheduled meetings on a timely and consistent basis (at least monthly). Maintain a log of budget revisions approved by the Board with totals for each expenditure classification. This log can be used in the preparation of Interim Reports as the Board Approved Operating Budget.</p> <p>This log can also be used to determine the ending fund balance for the Building Fund whenever there is an amendment (increase or decrease) to the project budget at any given time period.</p> | Dec. 16 | Dec. 16 | Dec. 16 | New forms were developed and have been approved by the Board for budget amendments and budget transfers. Used in November 2016 and March 2017. | Implemented |

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| 3a | 18 | TC 6-7 | High | Develop and implement procedures related to the preparation and submission of Bond project budget reports that provide project budget status to the Board. District staff must decide whether it will create a new project budget report or continue the use of the EAW. However, the project budget status report should be a separate item from the approval of any budget increase or decrease to a project. | Dec. 16 | June 2017 Revised December 2017 | Aug. 17 | Procedures in preparation and submission of bond project budget reports to the Board. A form went to the Board on October 19, 2016. The attached Bond Program Spending by Site report presents the site budgets as approved by the Board. | Implemented |
| 3a | 19 | TC 6-8 | High | Develop and implement procedures related to the preparation and submission of budget increase(s) or decrease(s) to a Bond project for Board approval. The submission must be separate from the approval of contracts and change orders. In addition, it must be prepared and submitted on a consistent and regular basis. | Dec. 16 | June 2017 Revised December 2017 | Aug. 17 | Procedures in preparation and submission of bond project budget increases and decreases to the Board. A form went to the Board on November 2016 and March 2017. Processes are now in written form and part of the Bond Program Budget Practices and Procedures. Exhibits can be found in the Bond Program Budget Practices and Procedures information. | Implemented |

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| 3b | 20 | TC 6-9 | High | <p>Prepare and maintain a worksheet for each project that will provide budget history and applicable expenditures for the duration of the project. This worksheet can be used to assist in the financial decision making related to the project. This worksheet can also be used to prepare the project budget status to the Board.</p> <p>Furthermore, it is recommended that the District include in the worksheet a reconciliation between the project budgets reported in the SACS reports (prepared on a fiscal year basis) and the project budget status report (prepared based on the duration of the project).</p> | Dec. 16 | June 2017 Revised December 2017 Revised March 2018 | Jul. 18 | <p>The Site Budget Authorization Form is prepared monthly.</p> <p>The Site Budget Authorization Form is a summary of the project specific budget detail.</p> <p>Multi-year Project specific budgets are in Munis.</p> | Implemented |
| 4 | 21 | TC 7-1 | Med | <p>Ensure full implementation of the procedures related to construction contracts (as revised October 2015), including, but not limited to, completion of the Prequalification Evaluation Form and Proposal Approval Checklist.</p> | Oct. 16 | Sept. 17 | Jun. 17 | <p>The procedures were prepared in October 2015 to outline the process for procurement, and contracting construction services. The process is currently being updated to reflect current practice, including recommendations from the Forensic Audit.</p> | Implemented |

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| 4 | 22 | TC 7-2 | Med | Ensure that the review of contractor's license information is documented and maintained for all construction contracts to demonstrate completion of this critical compliance step. | Sept. 16 | Dec. 16 | Dec. 16 | This is current practice. | Implemented |
| 4 | 23 | TC 7-3 | Med | Ensure full implementation of professional services contracting procedures (as revised October 2015), including, but not limited to, completion of management review prior to approval by the Board (where applicable), documentation indicating that this management review occurred, and completion of the Proposal Approval Checklist. | Oct. 16 | Mar. 17 | Mar. 17 | The procedures were prepared in October 2015 to outline the process for procurement, and contracting Professional & Special Services. The process of procurement and associated approvals are part of the contract files. | Implemented |
| 4 | 24 | TC 7-4 | Med | Require formal documentation of the informal vendor proposal review and selection process for professional services contracts. Formal documents that should be retained include the rating of firms based on proposal documents received, the selection of firms for interviews and results of those interviews, the completion of background checks, and all other documentation relevant to justify the vendor selected. | Oct. 16 | Mar. 17 | Mar. 17 | The procedures were prepared in October 2015 to outline the process for procurement, and contracting Professional & Special Services. The process of procurement and associated approvals are part of the contract files. | Implemented |

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| 4 | 25 | TC 7-5 | Med | <p>Incorporate a formal, documented process to perform a conflict of interest check for all vendors submitting proposals to the District for the bond program. In this process, the District should require vendors to disclose to the District as part of the proposal process the following information:</p> <ul style="list-style-type: none"> a. Any potential familial relationships between the vendor or its employees and District Board members or employees, b. Any potential financial interests between the vendor and District Board members or employees, and c. Contributions made to and/or gifts and entertainment purchased on behalf of District employees, Board members, or individuals/entities related to or affiliated with Board members or employees. | Oct. 16 | Sept. 17 | Jun. 17 | This was reviewed by legal counsel. Training from legal counsel was provided for all Bond Team staff members in October 2016. | Implemented |

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| | | | | The disclosures made by the potential vendors should be reviewed by the District and compared to the District's conflict of interest policy. If potential conflicts are identified, the District must evaluate and determine whether (1) the potential conflict prohibits the vendor from conducting business with the District, or (2) if certain decision makers within the District must abstain or refrain from making decisions involving the vendor. If appropriate, the District should seek guidance from legal counsel. | | | | | |
| 4 | 26 | TC 8-1 | Med | Ensure the Proposal Approval Checklist is fully implemented and includes the final approval signature by the delegated authority. | Oct. 16 | Dec. 16 | Dec. 16 | The Proposal Approval Checklist must be completed and approved before any new contracts or requisitions can be entered into the District's Financial System. | Implemented |

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| 4 | 29 | TC 8-4 | Med | Require that vendors comply with District conflict of interest policies and disclose to the District, within an established time frame, when potential conflicts of interest arise. Update vendor contract templates to include language related to the District conflict of interest policies and what actions by the vendors are prohibited and reportable. Require that vendors sign acknowledgment forms indicating that they will comply with the District's conflict of interest policy and that there are no known relationships (or financial transactions) that would create a conflict. | Oct. 16 | Mar. 17 | Mar. 17 | Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing procurement and contracting. | Implemented |

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| 4 | 30 | TC 8-5 | Med | Update District policies to prohibit vendors from beginning work and receiving payment until all necessary documents have been submitted and the District executes the contract (except for work that qualifies as an emergency under California Public Contract Code). This will help protect the District and ensure that only appropriate vendor disbursements are made. The Payment Approval Form, which documents invoice approvals, should require that an executed contract is in place prior to payments being made. | Oct. 16 | Oct. 16 | Oct. 16 | The executed contract is a required attachment in the financial system prior to the financial record being released into workflow approval. If a financial record is released without the required attachments, it will be rejected until the contract is complete. | Implemented |
| 4 | 31 | TC 8-6 | Med | Add a section to the Notice to Proceed Checklist that documents the date the executed Notice to Proceed and executed contract was sent to the contractor. | Dec. 16 | Jan. 17 | Jan. 17 | Revised Notice to Proceed | Implemented |
| 4 | 32 | TC 8-7 | Med | Ensure that all recommendations included above are incorporated into the written policies and procedures. This will ensure that District staff has clear guidelines to follow, will assist in training during turnover, and will provide consistency in processes. | Oct. 16 | Sept. 17 Revised Dec. 2017 Revised Oct. 2018 | | | Under Review/ In Process |

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| 5 | 33 | TC 8-8 | Med | Once the policies and procedures manual related to vendor contracting is complete and fully implemented, a review should be performed by the District's internal auditor (or an independent third party) to ensure that all procedures are being followed. | Jul. 17 | Jan. 2018 Revised 2019 | | Moss Adams will perform the independent review under the current contract within the scope of work for Phase 2. | Under Review/ In Process |
| 4 | 34 | TC 9-1 | Low | Revise procedures to require that proof of publication for invitation(s) to bid is retained with the bidding documentation to ensure the complete bid package is kept intact. | Oct. 16 | Oct. 16 | Oct. 16 | The proof of publishing will be retained in the Project file, as well, as the central program file. | Implemented |
| 4 | 35 | TC 11-1 | Med | Revise the invoice payment procedures to establish a deadline for completing the invoice rejection letter within a specified number of days, such as 5 business days from receiving the invoice. | Oct. 16 | Set. 2017 Revised Dec. 2017 Revised Sept. 2018 | | The form and process for rejecting an invoice is currently being performed by staff. The development of the full procedure and staffing assignments is in process. | Under Review/ In Process |
| 4 | 36 | TC 11-2 | Med | Implement the invoice rejection letter as soon as practical. | Oct. 16 | Mar. 17 | Mar. 17 | The process for rejecting an invoice is currently being performed by staff. The development of the full procedure and staffing assignments is in process. See ML#35 | Implemented |

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| 5 | 37 | TC 11-3 | Med | After full implementation of the vendor invoice rejection letter process, the District should perform a review of vendor payments exceeding the 30 day limit to determine (1) if the late payment was a result of a breakdown in District internal controls or vendor hindrance, and (2) if due to a vendor hindrance, was the invoice rejection letter used to support the reason for the late payment. This review should be performed approximately three months after full implementation of the vendor invoice rejection letter to ensure that the process is working and has improved the timeliness of vendor payments. | Jul. 17 | Jan. 2018 Revised 2019 | | Moss Adams will perform the independent review under the current contract within the scope of work for Phase 2. | Under Review/ In Process |

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| 4 | 38 | TC 11-4 | Med | Ensure that vendor invoice payments are processed only after all required signatures are present on the Payment Approval Form. Alternate signers should be identified in the event that a required signer is out on an extended absence and there is an urgent need for payment. | Oct. 16 | Oct. 16 | Oct. 16 | The Facilities Planning Specialist prepares the coversheet and ensure all signature are collected for approvals. Once all signatures are completed, the invoice and approval coversheet is provided to the Fiscal department for a secondary confirmation and processing within the financial system. | Implemented |
| 4 | 39 | TC 11-5 | Med | Ensure the Payment History/Approval Form is signed by the District Project Manager. If the Project Manager initials/signs the invoice to document this approval, a statement indicating that approval is documented on the invoice should be included on the Payment History/Approval Form. | Oct. 16 | Oct. 16 | Oct. 16 | The Facilities Planning Specialist prepares the coversheet and ensure all signature are collected for approvals. Once all signatures are completed, the invoice and approval coversheet is provided to the Fiscal department for a secondary confirmation and processing within the financial system. (See ML#38) | Implemented |

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| 4 | 40 | TC 12-1 | Med | <p>Develop written procedures or a policy to address the District's involvement in the prequalification of individuals employed by professional services vendors and working on the District bond program or bond projects. This should include assigning District staff that is responsible for reviewing and approving staffing added throughout the term of the contract to ensure that the additional staffing is needed and is not a function that can be performed by the District. This becomes particularly important when certain functions are outsourced to a vendor, such as bond program management, and when fees are billed based on pre-established billing rates for actual hours incurred (rather than a fixed fee).</p> <p>Where possible, professional services contracts should identify anticipated staffing level details (number of individuals and titles).</p> | Oct. 16 | <p>Sept. 2017 Revised Dec. 2017 Revised Oct. 2018</p> | | Current practice requires District Staff review and approval of staffing levels and bill rates for every contract and amendment. Staffing levels are reviewed monthly. | Under Review/ In Process |

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| 4 | 41 | TC 12-2 | Med | If the service provider requires an amendment to identify and approve staffing levels in the contract that will result in increased costs, the vendor should request an add service that routes through the normal add service approval process. If the staffing change does not result in a cost change, an internal form documenting the individual's qualifications and District approval is recommended. | Oct. 16 | Mar. 17 | Mar. 17 | Staff reviews and approves staffing levels and bill rates. | Implemented |

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| 6 | 42 | TC 13-1 | Med | <p>Develop detailed, written procedures for the change order review and approval process. The written procedures should:</p> <ul style="list-style-type: none"> a. Identify each step in the review and approval process. b. Identify all forms to be used in the change order process, the purpose and work flow of the forms, and the proper review and approval signatures required on the forms. c. Identify what documents should be maintained as support with the change order packet. d. Incorporate appropriate sections in the written procedures to address all recommendations included below. <p>Detailed, written procedure documents will provide clear guidelines for District staff to follow and consistency when there is staff turnover.</p> | Oct. 16 | <p>Sept. 2017 Revised Dec. 2017 Revised Oct. 2018</p> | | | Under Review/ In Process |

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| 6 | 43 | TC 13-2 | Med | Require the Director of Contract Administration and Chief Engineering Officer to initial and date the change order packet (or a separate, attached form) to document the review that is performed prior to the change order going to the Associate Superintendent of Operations and Bond Program in preparation for Board approval. This will provide the proper audit trail to document that this review took place. | Oct. 16 | Dec. 16 | Oct. 16 | The District implemented a change order checklist to verify that all required signatures and documents are included, prior to submission for the BOE. The change order checklist is signed by the Director of Contract Administration and Chief Engineering Officer to document the review prior to submission for the Board. | Implemented |
| 6 | 44 | TC 13-3 | Med | Create updated forms to reflect the approval signatures that are required. Some forms contain signature lines for individuals whose signature is not required nor typically given. For example, the PCO Summary form contains lines for the "Scheduler" and the "Deputy Program Manager," neither of which seems to be part of the policies/procedures in practice. | Oct. 16 | Mar. 17 | Mar. 17 | The forms have been updated in Primavera. The change order checklist documents compliance with all the signature requirements | Implemented |

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| 6 | 45 | TC 13-4 | Med | Consider including the Board Précis and Change Order Summary in the change order support packet to provide a clean audit trail. | Oct. 16 | Oct. 16 | Oct. 16 | The District has implemented a process that includes: printing the Board precis the day after the Board meeting and including it in the change order packet for every change order approved by the Board. The full packet is provided to staff for signature ratification after the Board approval / ratification. | Implemented |
| 6 | 46 | TC 13-5 | Med | Consider implementing the use of a change order work flow check list that is completed with each change order. The check list would include a list of documents and signatures required at various steps in the process. This could assist District staff in ensuring that all necessary documents and signatures are obtained and document when key dates are entered into Munis. | Oct. 16 | Oct. 16 | Oct. 16 | The District implemented a change order checklist to verify that all required signatures and documents are included, prior to submission for the BOE. The change order checklist is signed by the Director of Contract Administration and Chief Engineering Officer to document the review prior to submission for the Board. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|---|------------------------|--------------|-----------------------------|
| 4 | 47 | TC 13-6 | Med | <p>Develop detailed, written procedures for the add-service review and approval process. The written procedures should:</p> <ul style="list-style-type: none"> a. Identify each step in the review and approval process. b. Identify all forms to be used in the add-service approval process, the purpose and work flow of the forms, and the proper review and approval signatures required on the forms. c. Identify what documents should be maintained as support with the add-service packet. d. Incorporate appropriate sections in the written procedures to address all recommendations included below. <p>Detailed, written procedure documents will provide clear guidelines for District staff to follow and consistency when there is staff turnover.</p> | Oct. 16 | <p>Sept. 2017 Revised Dec. 2017 Revised Oct. 2018</p> | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|------------------------|------------------------|--|-------------|
| 4 | 48 | TC 13-7 | Med | Ensure that the Proposal Approval Checklist Form is used with every add-service proposal. Add appropriate sections to the form to include the necessary signature/initials of the Associate Superintendent of Operations and Bond Program to allow documentation of recommendations TC13-8 and TC13-9. | Oct. 16 | Feb. 17 | Feb. 17 | The Proposal Approval Checklist form is used for every add-service proposal. | Implemented |
| 4 | 49 | TC 13-8 | Med | If the add-service proposal is over \$50,000, require the Associate Superintendent of Operations and Bond Program (ASO) to initial and date the add-service Proposal Approval Checklist Form (or a separate, attached form) to document the review that is performed prior the add-service going to the Board. | Oct. 16 | Feb. 17 | Feb. 17 | The Proposal Approval Checklist form is used for every add-service proposal. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|----------|----------|--|------------|------------------------------|------------------------|---|-----------------------------|
| 4 | 50 | TC 13-9 | Med | When submitting an add-service request to the Board for approval, include historical information related to add-services that have previously been approved for the vendor contract. | Sept. 16 | Oct. 16 | Oct. 16 | The format was revised and all changes were communicated to the Board and community in a Friday Memo (9/30/16). The approved format will be used for all future Bond add-service requests. Example: BOE 10/5/16, Item G10 including two attachments (Engineering Approval Table, Engineering Contract Amendments) | Implemented |
| 5 | 51 | TC 13-10 | Med | Within six months after full implementation of the updated processes and policies for change orders and add-services, the District should perform a follow-up review to determine whether procedures are being followed. | Jul. 17 | Jan. 2018 Revised 2019 | | Moss Adams will perform the independent review under the current contract within the scope of work for Phase 2. | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|----------|----------|---|------------|---|------------------------|---|-----------------------------|
| 3a | 52 | TC 13-11 | Med | Work with Tyler Technologies (the company that licenses the Munis software) to determine if there is a way to properly record credit (deductive) change orders and add-services. If this is not possible, develop one standard method that is used by all staff to enter and track all credit (deductive) change orders and add-services to provide consistency. Train all staff on this process to ensure that it is followed. | Dec. 16 | Jun. 2017 Revised Dec. 2017 | Aug. 17 | The district has a ticket in with Munis regarding this issue and we have followed up with phone calls. Coordinator Business/Fiscal Services worked with Tyler/Munis to correct the issue. Coordinator developed process for correction. | Implemented |
| 3b | 53 | TC 14-1 | High | Ensure that written budgeting procedures (recommended in TC6-1) include specific guidelines and instructions related to the use and maintenance of the multi-year function in Munis. | Dec. 16 | Jun. 2017 Revised Dec. 2017 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|--|------------------------|--|-----------------------------|
| 5 | 54 | TC 14-2 | High | Once the multi-year function in Munis is fully implemented, conduct an internal audit to ensure that it is implemented properly and to verify that there is a written process in place for the maintenance and revision of data entered for multi-year contracts. This internal audit could be conducted by the District's current internal auditor or by a third party. | Jan. 17 | Aug. 2017 Revised Jan. 2018 Revised 2019 | | Moss Adams will perform the independent review under the current contract within the scope of work for Phase 2. | Under Review/ In Process |
| 5 | 55 | TC 14-3 | High | Work with Tyler Technologies (the company that licenses the Munis software) to modify the Contracts Module in Munis so that an invoice payment that is applied to the wrong contract can be corrected. | Jan. 17 | Jan. 2018 Revised Jul. 2018 | Jul-18 | The District has prepared a uniform procedure to modify the Contract for this specific scenario. The procedure identifies required documentation to provide a clear audit trail. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|--|------------------------|--------------|-----------------------------|
| 3b | 56 | TC 14-4 | High | <p>Ensure that the written budgeting procedures (recommended in TC6-1) include specific guidelines and instructions related to the creation of new bond projects in Munis, including the use of the New Project Form. The procedures should include, but are not limited to, the following areas:</p> <p>The event that initiates the need for a new project in Munis</p> <p>Instructions for completing the form and its workflow</p> <p>List of authorized approvers</p> <p>Type(s) of supporting documentation that must be attached to the form</p> <p>A requirement for appropriate personnel to verify that the project number, funding source, and budget string are accurate</p> <p>A requirement that the Principal Accountant initials and dates the form to document that the information has been entered in Munis</p> | Dec. 16 | <p>Dec. 17 Revised</p> <p>Mar. 2018 Revised</p> <p>Oct. 2018</p> | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|--|------------------------|--------------|-----------------------------|
| | | | | A requirement that the Executive Director of Bond Finance, or designee, reviews the Principal Accountant's coding in Munis for accuracy | | | | | |
| 3b | 57 | TC 14-5 | High | Cross-train other bond program staff on the responsibilities and tasks assigned to the Principal Accountant and Project Analyst so that there is an employee that can perform these functions in the event of employee absences. | Dec. 16 | Jun. 2017 Revised Dec. 2017 Revised Mar. 2018 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|--|------------------------|--------------|-----------------------------|
| 3b | 58 | TC 14-6 | High | <p>Develop and implement written procedures related to the reconciliation process between the Munis General Ledger and Project Ledger that require the following: Prepare a reconciliation worksheet on a regular and consistent basis (at least monthly) Maintain the reconciliation worksheet and attach supporting documentation (such as reports used, payroll records, journal entries, etc.) to provide an appropriate audit trail Require the preparer to initial and date the worksheet indicating the reconciliation was performed The Executive Director of Bond Finance must review the reconciliation worksheet and initial and date the worksheet to document that the review has been performed.</p> | Dec. 16 | Jun. 2017 Revised Dec. 2017 Revised Mar. 2018 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|---|------------------------|--------------|-----------------------------|
| 3b | 59 | TC 14-7 | High | Determine whether the reports currently being prepared by the Project Analyst (such as Project Summary Ledger Reconciliation and Financial Summary Reports) are necessary for or valuable to the reconciliation process discussed in TC14-6. If these reports are valuable and will be utilized, include them in the written procedures recommended in TC14-6. The reports should be reviewed by the Executive Director of Bond Finance and included in the reconciliation process performed by the Principal Accountant. If the reports are not needed as part of the reconciliation done by the Principal Accountant, then determine whether they should be eliminated, revised to serve the purpose of reconciliation, or used for another purpose. | Dec. 16 | Dec. 2017 Revised Mar. 2018 Revised Oct. 2018 | | | Under Review/ In Process |
| 3b | 60 | TC 14-8 | High | Review and modify, if necessary, the job descriptions of the Principal Accountant and Project Analyst to reflect the appropriate responsibilities related to the reconciliation process between the Munis Project Ledger and General Ledger. | Dec. 16 | Dec. 2017 Revised Mar. 2018 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|---|------------|---|------------------------|--------------|-----------------------------|
| 5 | 61 | TC 14-9 | High | Ensure procedures are in place requiring that access rights in Munis for all data entry points related to the bond program be monitored and updated on a regular basis. Ensure that only appropriate District employees have access rights other than inquiry. | Jan. 17 | Jan. 2018 Revised Oct. 2018 | | | Under Review/ In Process |
| 3b | 62 | TC 15-1 | Med | Ensure that written procedures related to Primavera include all required steps and necessary documents in order to achieve and maintain the system's integrity and accuracy. Include the work flow and frequency with which certain steps are (or should be) performed. The written procedures should include, but not be limited to: a. The back-up system and process in place, b. The process for creating project numbers, c. The creation and use of the Munis-Primavera costs codes, and d. The process performed by the Master Scheduler to reconcile between Primavera and Munis. | Dec. 16 | Dec. 2017 Revised Jun. 2018 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|---|------------|--|------------------------|--------------|-----------------------------|
| 4 | 63 | TC 15-2 | Med | Develop a process that ensures the Master Scheduler receives appropriate and sufficient information regarding new construction and professional services contracts that are approved by the Board of Education. Either a copy of the contract can be provided or a contract synopsis can be prepared and provided to the Master Scheduler. This information should be provided within a week of contract approval to ensure that Primavera is updated promptly. Establish a timeline for when the contract information should be entered after receipt by the Master Scheduler. | Oct. 16 | Sept. 2017 Revised Dec. 2017 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|--|------------|--|------------------------|--|-----------------------------|
| 6 | 64 | TC 15-3 | Med | Develop and implement a process to ensure that bond program management and staff, construction managers, and third parties responsible for entering information in Primavera are adequately trained and cross-trained. This is particularly important when hiring new staff or consultants. Consider whether providing recurring training or refresher meetings would be appropriate to address deficiencies or problem areas, such as a delay in entering proposed change orders. | Oct. 16 | Sept. 2017 Revised Dec. 2017 Revised Oct. 2018 | | | Under Review/ In Process |
| 6 | 65 | TC 15-4 | Med | Cross-train a District employee in the Primavera functions currently handled by the Master Scheduler, who is a District consultant. | Oct. 16 | Jun. 2017 Revised Dec. 2017 Revised Oct. 2018 | | | Under Review/ In Process |
| 3a | 66 | TC 16-1 | Med | The financial reporting system(s) should include projections related not only to the construction related cost and master planning, but also cost related to the planning and administration associated with the bond program in order to provide a complete picture of projected expenditures. | Dec. 16 | Dec. 17 | Mar. 17 | Central program costs are included in the multi-year cash projection, known as Report 13 | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|---|------------|---|------------------------|--------------|-----------------------------|
| 3b | 67 | TC 16-2 | Med | The District should ensure that as construction projects are delegated to program managers at the regional level, they are provided with the projections of cash receipts and expenditures related to their specific construction projects. As updates are made to these projections, those updates should be shared with the project managers at the regional level, as they will need sufficient information to enable them to manage the budget for the project. | Dec. 16 | Dec. 2017 Revised May 2018 Revised Oct. 2018 | | | Under Review/ In Process |
| 3b | 68 | TC 16-3 | Med | Share updates to program cash flow projections used in determining the schedule for the new Master Plan with the Board, the FSC, and the CBOC. This should be done on a periodic basis determined by the District in a format selected by the District. This report appears to be similar to the report number 13, which was requested by the CBOC as of the 6/22/2016 meeting. | Dec. 16 | Dec. 2017 Revised Mar. 2018 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|---|------------|--|------------------------|--------------|-----------------------------|
| 1 | 69 | TC 16-4 | Med | <p>Once consensus is reached between the CBOC and the District regarding the report naming, presentation, format, and content; and once report development is finalized, develop written procedures for the preparation and distribution of reports so that processes can continue when there are changes in personnel. The written procedures should include the following:</p> <ul style="list-style-type: none"> a. Identify the type of reports to be generated. b. Indicate the interval with which reports should be generated, such as monthly. c. Require that the Executive Director of Business Services, Bond Finance reviews the reports prior to distribution to other management, staff, or other users. d. Identify the individuals that should receive the reports generated and the process for communicating questions or comments back to the Bond Finance department. | Jan. 17 | <p>July 2017 Revised Dec. 2017 Revised Oct. 2018</p> | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|---|------------|------------------------|------------------------|--------------|-------------|
| 3a | 70 | TC 16-5 | Med | Include footnotes in the Financial Status Reports and Cash Flow Reports to explain any differences that can be expected when attempting to compare the beginning balances (for items such a beginning cash balance and beginning fund balance) listed in these reports to the same items' ending balances reported in the Bond Program compliance audit report for the prior year. Furthermore, include footnotes, notes, or legends necessary to help report readers understand information provided in the reports submitted to the FSC and the CBOC. | Dec. 16 | Dec. 17 | May 17. | | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|---------|----------|---|------------|---|------------------------|---|-----------------------------|
| 3a | 71 | TC 16-6 | Med | Include a footnote in the Monthly Warrant Listing reports to explain that the amounts listed in this report are not the total expenditure listed in the general ledger; as this report shows the amount of the check issued to the vendor and does not include not include retention withholdings piece of the expenditure. Additionally, this footnote should explain the meaning of retention withholdings. | Dec. 16 | Jan. 17 | Jan. 17 | Footnotes on monthly A/P Checklist | Implemented |
| 1 | 72 | TC 16-7 | Med | Implement a review process prior to finalizing reports. This process should include mathematical, spelling and grammar accuracy verification. | Jan. 17 | July 2017 Revised Dec. 2017 Revised Oct. 2018 | | | Under Review/ In Process |
| 3b | 73 | TC 16-8 | Med | Report the Common Core Technology budget in a consistent manner across reports. | Dec. 16 | Dec. 2017 Revised Mar. 2018 | Jul. 18 | The technology is reported consistently in all reports. | Implemented |
| 3a | 74 | TC 16-9 | Med | Consider using the term "commitments" instead of "encumbrances" when referring to amounts for contractual work the District is currently committed to over the life of the project. | Dec. 16 | Jun. 17 | May 17. | Will use word "commitments" instead of "encumbrances" on multi-year report. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|----------|----------|--|------------|----------------------------|------------------------|---|-----------------------------|
| 6 | 75 | TC 16-10 | Med | Review Cash Flow projection for Pinole Valley High School in light of the schedule of values from the contractor for this project to assess if adjustments may be necessary in presenting this projection. | Oct. 16 | Apr. 17 | Apr. 17 | The cash flow projection is reviewed monthly to assess potential adjustments. | Implemented |
| 1 | 76 | FI1-1 | | Draft a “District Business Ethics Expectations” policy which articulates business ethics requirements for vendors, contractors and others doing business with the District Bond Program. Require all vendors, contractors, and subcontractors who will be doing business with the District Bond Program to implement a program requiring their employees sign acknowledgements that they have read and understand the “District’s Business Ethics Expectations” policy and the related obligations. This policy can be incorporated within the existing Board policy 9270. | Nov. 16 | Dec. 17 Revised Oct. 18 | | Resolution limiting campaign contributions Revisions to Board Policy 9270 to include language regarding business ethics Revisions to bond program contracts and agreements to incorporate a certification from the vendor related to contributions. | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|------|----------|---|------------|------------------------|------------------------|--------------|--------|
| | | | | <p>a. Include language in this “District’s Business Ethics Expectations” policy which requires vendors, contractors and subcontractors, who will be doing business with the District Bond Program, to disclose in writing to the District when they make any contribution or donation to any organizations or nonprofit charitable organizations in any way related or connected to the District or District Board member and any contributions to campaigns for District Board members and Bond campaigns.</p> <p>b. This “District’s Business Ethics Expectations” policy should also address:</p> <p>i. District expectations that vendors, contractors, and subcontractors, while performing contract work, maintain business ethics standards aimed at avoiding any impropriety or conflict of interest which could be construed to have an adverse impact on the District’s best interests.</p> | | | | | |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|------|----------|---|------------|------------------------|------------------------|--------------|--------|
| | | | | <p>ii. Vendors, contractors, and subcontractors shall permit interviews of employees, reviews and audits of accounting or other records by District representatives to evaluate compliance with the spirit of these business ethics expectations.</p> <p>c. Require Board members and District staff to fully disclose to the Board in writing any solicitation of contributions from vendors, contractors, subcontractors doing business with the District organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program. Encouragement of full disclosure will discourage the potential for any improper influences and encourage the consideration of possible recusal by a Board member.</p> | | | | | |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|---|------------|----------------------------|------------------------|--|-----------------------------|
| 2 | 77 | FI1-2 | | Review any agreement(s), or policies with the ILC to ensure they are current, relevant and in compliance with all appropriate legal, administrative, and best business and ethical practices. Establish clear criteria with the ILC concerning eligibility of scholarships by children and family members of Board members or District Executives (including whether children of the same should be allowed to be recipients) and full disclosure to the public of these family recipients of ILC scholarships. | Nov. 16 | Dec. 17 Revised Oct. 18 | | Revised Board Policy 6153.1, if needed | Under Review/ In Process |
| 1 | 78 | FI1-3 | | In coordination with the ILC, review and evaluate Mark marketing materials and information brochures about the ILC to ensure these materials fully disclose information about the donors and their vendor relationship with the District Bond Program. | Nov. 16 | Dec. 17 Revised Oct. 18 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|---|------------|------------------------|------------------------|--|-------------|
| 1 | 79 | FI1-4 | | As previously stated, the professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) prohibit VLS from rendering an opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone associated with this engagement. Therefore, VLS renders no opinion as to whether there has been any fraud, criminal activity, corruption, or bribery by anyone associated with this engagement. However, VLS recommends that legal counsel provide guidance and counsel to the Subcommittee for the Clay Investigation and the Board to determine whether this report should be referred to appropriate law enforcement agencies for appropriate action. | Sept. 16 | Sept. 16 | Sept. 16 | Legal counsel consulted and provided attorney-client privileged memorandum to District and had closed session discussion with Board resulting in direction on this matter. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|--|------------|------------------------|------------------------|--|-------------|
| 1 | 80 | F11-5 | | The District should consult with legal counsel to determine whether further course of action is appropriate. Specifically, the failure of SGI to provide requested documents and allow interviews of SGI personnel, which resulted in a scope limitation of the work VLS was able to perform. Therefore, SGI may have been in breach of the Right to Audit Clause of the contract between the District and SGI by failing to provide VLS access to requested documents after reasonable notice was provided. | Oct. 16 | Oct. 16 | Oct. 16 | Legal counsel consulted and provided attorney-client privileged memorandum to District and had closed session discussion with Board resulting in direction on this matter. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|---|------------|---|------------------------|--------------|-----------------------------|
| 3b | 81 | FI2-1 | | <p>Ensure that the written budgeting procedures (recommended in TC6-7) include specific guidelines and instructions related to bond project budgets. The written procedures should:</p> <p>Identify all steps in the tracking/updating process for bond project budgets. Include a list of all required documents (such as Board précis, purchase order, narrative, etc.) as supporting documentation to provide an audit trail.</p> <p>Identify all steps and the required documents in analyzing the bond project budgets to determine that the project budgets are sufficient to cover expenditures.</p> | Dec. 16 | Dec. 17 Revised Jun. 2018 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|------|----------|---|------------|------------------------|------------------------|--------------|--------|
| | | | | <p>Maintain a worksheet and attach appropriate reports to document that the analysis has been performed.</p> <p>Incorporate TC6-8 recommendation when a bond project budget is deemed insufficient.</p> <p>Identify who is responsible for tracking/updating, analyzing, reviewing, reporting and approving the bond project budgets and the timing for when these processes will be performed.</p> | | | | | |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|--|------------|---|------------------------|--------------|-----------------------------|
| 3b | 82 | FI2-2 | | <p>Ensure that the written budgeting procedures (recommended in TC6-1) include specific guidelines and instructions related to budget data entry in Munis. Written procedures should:</p> <p>Identify the timeline of budget entries for each accounting period. Require a reconciliation process be performed at the beginning of each fiscal year (July 1) to verify that the adopted budget per the SACS report matches with the budget entered into Munis. This practice will ensure that the budget in Munis reflects the Board approved budget. The District's adopted budget is the starting point in preparing the First and Second Interim Reports.</p> | Dec. 16 | Dec. 17 Revised Jun. 2018 Revised Oct. 2018 | | | Under Review/ In Process |
| 3b | 83 | FI2-3 | | <p>Work with Tyler Technologies, the company that licenses the Munis software, to modify the budgeting function in Munis so that backdating of data entry is limited only to the prior accounting period.</p> | Dec. 16 | Dec. 17 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|---|------------|---|------------------------|--------------|-----------------------------|
| 3b | 84 | FI2-4 | | Ensure that the written procedures (recommended in TC5-2 and TC6-2) related to the development of detailed, multi-year, line-item budgets for the approved bond projects (e.g. 21 priority schools) and the budget verification in Munis are implemented to prevent deficit spending. | Dec. 16 | Dec. 17 Revised Mar. 2018 Revised Oct. 2018 | | | Under Review/ In Process |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|--|------------|------------------------|------------------------|--|-------------|
| 1 | 85 | FI3-1 | | Establish a procedure that requires that additional information be provided to the Board whenever a subcommittee (such as the Facilities Subcommittee) makes a recommendation to the entire Board that is contrary to the District staff recommended to that subcommittee. The information presented to the full Board should clearly identify the staff's recommendation, the basis for that recommendation, and the reason(s) that the recommendation was rejected. For example, the same presentation packet that is provided to the Subcommittee by the staff in making the recommendation should be provided to the full Board in the agenda package. | Jul. 17 | Dec. 17 | Oct. 17 | Board to receive staff recommendation when Facilities Subcommittee does not concur. Facilities Subcommittee presentation/documentation to be included in board packet. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|--|------------|------------------------|------------------------|--|-------------|
| 4 | 86 | FI3-2 | | District contracts with vendors that use services of subcontractors should specify that the District vendor is required to pay its subcontractors within a certain number of days and include that these payments are subject to audit by the District or assigned representative. | Oct. 16 | Jan. 17 | Mar. 17 | Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contract and amendment templates. Friday Memo to the Board (12-30-16) | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|---|------------|------------------------|------------------------|---|-------------|
| 4 | 87 | FI3-3 | | When vendors are paid based on actual hours incurred, require that the vendors submit employee time cards along with the billing invoices. This should require that time cards include the date that work was performed, hours worked, location where work was performed, and a description of the work. This will provide the District with sufficient information to perform a detailed review of the invoices. Ensure that there is a District staff person assigned the responsibility for verifying that all supporting documentation is provided with invoices. Payment should be rejected if invoices do not have sufficient support. These requirements should be included in the vendor contracts. | Oct. 16 | Mar. 17 | Mar. 17 | Notification was sent to all vendors providing hourly services in October 2016 identifying the invoice requirements. In November, any vendor that failed to provide the invoicing detail requirements were notified and invoices were rejected. Legal counsel reviewed the recommendation and provided contractual revisions to strengthen the existing contract and amendment templates. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|---|------------|------------------------|------------------------|--|-------------|
| 4 | 88 | F13-4 | | <p>Revise the current right to audit clause included in vendor contracts to include the following:</p> <p>At no additional cost to the District, vendor will provide the District, or its authorized representative(s), reasonable access to the vendor’s facilities in order to conduct an audit</p> <p>At no additional cost to the District, vendor will provide the District, or its authorized representative, payroll files, copies of checks paid to subcontractors and any other type of documentation necessary in order to conduct an audit</p> <p>At no additional cost to the District, vendor will provide the District the right to interview all current or former employees to discuss matters pertinent to the performance of the contract</p> | Oct. 16 | Jan. 17 | Jan. 17 | <p>Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contract and amendment templates. Friday Memo to the Board (12-30-16). Legal counsel amended the District's Right to Audit section. (June 2017).</p> | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|--|------------|------------------------|------------------------|--|-------------|
| | | | | At no additional cost to the District, vendor will provide the District adequate and appropriate work space, in order to conduct the audit as specified in the audit clause Vendor to agree that if an audit inspection or examination in accordance with the audit clause discovers overpricing or overcharging to the District by the vendor in excess of \$100,000 or any other reasonable amount, in addition to making the appropriate adjustment for the overcharges, the reasonable actual cost to the District for this audit shall be reimbursed by the vendor. | | | | | |
| 6 | 89 | F13-5 | | An appropriate approval process should be established for vendors who are allowed to make purchases of equipment items for which the District would normally keep equipment inventory. A District employee should be responsible for authorizing these purchases. Additionally, the District should tag these pieces of equipment and keep an inventory. | Oct. 16 | Mar. 17 | Mar. 17 | The proposal approval form and Munis document the authorization for all purchases. The inventory process is implemented for asset management and tracking. | Implemented |

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|-------------|----|-------|----------|---|------------|------------------------|------------------------|---|-------------|
| 1 | 90 | FI3-6 | | As previously stated, the professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) prohibit VLS from rendering an opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone associated with this engagement. Therefore, VLS renders no opinion as to whether there has been any fraud, criminal activity, corruption, or bribery by anyone associated with this engagement. However, VLS recommends that legal counsel provide guidance and counsel to the Subcommittee for the Clay Investigation and the Board to determine whether this report should be referred to the appropriate law enforcement agencies for appropriate action. | Oct. 16 | Oct. 16 | Oct. 16 | Legal counsel was consulted and had closed session discussion with Board resulting in direction on this matter. | Implemented |

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|-------------|----|-------|----------|--|------------|---|------------------------|--|-------------|
| 1 | 91 | FI3-7 | | The District should consult with legal counsel to determine whether further course of action is appropriate for work steps (C). Specifically, for work step C (Billings for Sick And Vacation Time) it appears that the District paid SGI \$106,150 for sick, vacation, and any other type of paid time off that was expressly not authorized under the contract. District may want to consider appropriate course of action including expanding scope for further testing and appropriate action to recoup any monies paid out to SGI and not authorized under the contract with SGI. | Oct. 16 | Jun. 17 Revised Dec. 17 Revised Jun. 18 | Aug. 18 | Legal counsel consulted and provided attorney-client privileged memorandum to District and had closed session discussion with Board resulting in direction on this matter. | Implemented |

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|-------------|----|-------|----------|--|------------|------------------------|------------------------|--|-------------|
| 1 | 92 | FI3-8 | | The District should consult with legal counsel to determine whether further course of action is appropriate for work steps (C), (E), and (F). Specifically, the failure of SGI to provide requested documents and allow interviews of SGI personnel, which resulted in a scope limitation of the work VLS was able to perform for these work steps. Therefore, SGI may have been in breach of the Right to Audit Clause of the contract between the District and SGI by failing to provide VLS access to requested documents after reasonable notice was provided. | Oct. 16 | Oct. 16 | Oct. 16 | Legal counsel consulted and provided attorney-client privileged memorandum to District and had closed session discussion with Board resulting in direction on this matter. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|--|------------|------------------------|------------------------|---|-------------|
| 4 | 93 | FI4-1 | | Ensure that a comprehensive analysis is performed, which includes a review by legal counsel prior to entering into contract negotiations to ensure that the terms of the contract are competitive and reflective of industry standards, includes the necessary contract language, and is in the best interest of the District. Additionally, any RFP process should include a review of costs, rates, and qualifications. Additionally, the District should perform a cost analysis prior to allowing vendors to add certain office support staff to evaluate if these positions can be filled directly by the District at a lower cost. | Oct. 16 | Jun. 17 | Mar. 17 | Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contract and amendment templates. Friday Memo to the Board (12-30-16). Legal counsel prepared draft RFQ/RFP incorporating all recommendations. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|---|------------|------------------------|------------------------|--|-------------|
| 4 | 94 | FI4-2 | | Ensure that all contracts contain a clause specifying the duration of the contract, which includes a specific start and end date as well as a not-to-exceed contract amount. Under no circumstance should the District enter into a contract that does not clearly state an end date and a contract amount. If a contract includes hourly labor rates, ensure that these rates are clearly specified in the contract and never stated simply as a total amount over a period of time. In addition, prior to paying an invoice, review the invoice to ensure that the hourly billing rates included in the invoice are reflective of the terms stated in the contract, which may include escalation rates. | Oct. 16 | Jan. 17 | Jan. 17 | Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contract and amendment templates. Friday Memo to the Board (12-30-16) | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|----|-------|----------|--|------------|----------------------------|------------------------|--|-----------------------------|
| 1 | 95 | FI6-1 | High | The District and CBOC should evaluate the value (frequency and type) of proposed monthly reporting against the ongoing cost of development and maintenance of the reports as this is not required under the Education Code enumerated duties of a CBOC and runs counter to the existing statement of Board policy. | Oct. 16 | Dec. 17 Revised Oct. 18 | | CBOC had a discussion regarding their public comment and their response on the recommendation at the 10/26 meeting. They will present a more clear response from an Ad Hoc subcommittee consisting of Cameron Moore. | Under Review/ In Process |
| 1 | 96 | FI6-2 | High | The District should consider merging the two statements currently in board policy on use of District resources in support of CBOC into one clear statement. The District should also consider removing the statement “without limit” from the policy to eliminate ambiguity about which District resources are committed to support the CBOC. Having a “without limit” statement in this policy can result in less than optimum use of District resources. | Jul. 17 | Jul. 18 Revised Oct. 18 | | Revised Board Policy 7214.2 went to the Board for approval 5-2-18. Not approved by Board on 5-2-18 | Under Review/ In Process |

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| 1 | 97 | FI6-3 | High | As required by Education Code Section 15280 (a) (1), Bond Program resources should not be used to support the CBOC. The CBOC in conjunction with the District should establish a visible separate budget under a District official and charge District time and cost incurred by District staff to support the CBOC in order to provide a transparent and accountable picture to the CBOC members, the District Board, and the public. | Oct. 16 | Jul. 17 Revised Dec. 17 Revised Oct. 18 | | | Under Review/ In Process |
| 4 | 98 | FI7-1 | | When issuing Requests for Proposals (RFP) related to design services, require architects to submit their proposals using the OPSC fee schedule as a basis for their fees. For specialty services that may not fit within the OPSC fee schedule, require that architect proposals include the basis for their fee structure so that it can be analyzed along with qualifications of the architect. Ensure that the RFP process allows for competition with pricing. | Oct. 16 | Jun. 17 Revised Nov. 2017 Revised Apr. 2018 | Feb. 18 | This is current practice. | Implemented |

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| 4 | 99 | F17-2 | | If the District wishes to continue using a pool of pre-qualified architects, require that multiple architects submit fee proposals for evaluation by the District. This will help ensure that the District is obtaining competitive prices for the services performed. | Oct. 16 | Jun. 17 | Jun. 17 | The District implemented this recommendation for solicitation for the Crespi MS Gymnasium Seismic Retrofit Master Plan Project. The District recently released a new RFQ for Architectural Services. | Implemented |
| 6 | 100 | F17-3 | | If the District performs professional services, including, but not limited to, geotechnical, hazardous materials studies, and traffic mitigation, ensure that any reports or drawings related to those services are included in the project prior to going out to bid. If architect design services are required for the project, ensure these reports or drawings are provided to the architect early in the design process. This will help prevent claims from architects related to delays caused by unknown site or other conditions.. | Oct. 16 | Oct. 16 | Oct. 16 | This is part of the current practice. | Implemented |

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| 6 | 101 | FI7-4 | | Enforce the contract language that requires an architect to design a school (or other project) to a pre-established construction cost budget. If the architect delivers design plans that result in a higher construction cost budget, require that the architect revise the plans to meet the established budget. Should the District decide to continue with the plans that have a higher construction budget, document in writing with the architect that their fee will not increase as a result of the increased construction costs. | Oct. 16 | Oct. 16 | Oct. 16 | This is part of the current practice. The process has been formalized through the architectural form of contract. | Implemented |

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| 4 | 102 | FI7-5 | | <p>Request that District legal counsel perform a thorough review of the architect contract template to ensure it contains provisions that are in the best interest of the District and designed to save on architect fees. Update the architect contract template as necessary and incorporate the following:</p> <p>a. Revise provisions that include the terminology “reasonable,” “unreasonable,” or “significant” and provide specific time periods and/or definitions so that the contract is not subject to interpretation by the parties.</p> <p>b. Revise provisions that allow the District and architect to communicate instructions verbally. All communications and instructions related to the architect’s performance of work should be done in writing.</p> <p>c. When titles are included in certain contract provisions, ensure that the person(s) holding those titles are identified.</p> | Oct. 16 | Jan. 17 | Jan. 17 | Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contract and amendment templates. Friday Memo to the Board (12-30-16) | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
|-------------|-----|--------|----------|---|------------|------------------------|------------------------|--|-------------|
| 4 | 103 | FI7-6 | | Implement a competitive process for obtaining proposals related to master planning services to ensure that the District is obtaining reasonable fees. | Oct. 16 | Oct. 16 | Oct. 16 | This is current practice. | Implemented |
| 4 | 104 | FI8-1 | | Ensure that contractors for projects requiring bid procedures are always approved by the Board only when the bid process, including conclusion of the bid protest period, has been completed. Ensure that information regarding bids received and selection of the lowest, responsive, responsible bidder is appropriately documented in Board meeting minutes and that the selection of the contractor is identified in the Board minutes. | Oct. 16 | Oct. 16 | Oct. 16 | This is current practice. | Implemented |
| 1 | 105 | FI10-1 | | The District should consult with legal counsel to determine whether further investigation is appropriate regarding the claims that change orders on the Gompers/Greenwood project were related to contractor/subcontractor mistakes and coordination problems or were inappropriate. | Oct. 16 | Oct. 16 | Oct. 16 | Legal counsel consulted and provided attorney-client privileged memorandum to District and had closed session discussion with Board resulting in direction on this matter. | Implemented |

| Resp. Party | ML | Ref. | Priority | Recommendation | Start Date | Completion Date (Est.) | Completion Date (Act.) | Deliverables | Status |
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| 1 | 106 | FI10-2 | | The District should consult with legal counsel to determine whether further investigation is appropriate regarding the claims that the District entertained change orders to assist the General Contractor with cash flow and the costs related to failed subcontractors. | Oct. 16 | Oct. 16 | Oct. 16 | Legal counsel consulted and provided attorney-client privileged memorandum to District and had closed session discussion with Board resulting in direction on this matter. | Implemented |
| 6 | 107 | FI11-1 | | Enforce the guidelines included in "specification section 0070" of the General Conditions section of general contractor agreements, which requires that general contractors submit Proposed Change Orders within five days of the knowledge of the circumstances resulting in the Proposed Change Order. This will ensure that the District is made aware of contractor requests in a timely manner and will result in more accurate reporting of potential project costs. | Oct. 16 | Mar. 17 | Mar. 17 | | Implemented |

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| 3a | 108 | FI11-2 | | VLS acknowledges that the system the District was using when multiple purchase orders were issued for a single contract was BiTech, the District's former financial software, which is different from the current financial system. The District is currently using the purchase requisition/order and contract module in Munis. VLS recommends that the District continue the use of the current numbering system in the Munis financial software for the bond related contracts to prevent the occurrence of issuing multiple purchase orders for a single bond related contract. | Dec. 16 | Dec. 16 | Dec. 16 | The Munis contract module does not allow the use of multiple numbers for individual and separate contracts. Each contract will have a unique and separate contract number. | Implemented |

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| 5 | 109 | 1 | | <p>The District should ensure that an effective FRAUD REPORTING MECHANISM is in place for reporting known or potential wrongdoing impacting the District Bond Program. Some key considerations in implementing should include:</p> <p>There is an anonymous reporting channel available such as a third-party hotline</p> <p>The hotline should be available to not only District employees, but also any organization doing business with the District and the general public</p> <p>The hotline is advertised and communicated effectively</p> <p>Employees trust that they can report suspicious activity anonymously and/or confidentially and without fear of reprisal</p> <p>That reports of suspicious activity will be promptly and thoroughly evaluated</p> | Nov. 16 | Jan. 17 | Jan. 17 | Fraud Hotline will be added to the website and brochures and posters will be distributed to each school site and department by January 31, 2017 | Implemented |

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|-------------|-----|------|----------|---|------------|------------------------|------------------------|--|-------------|
| 5 | 110 | 2 | | <p>The District should ensure that ongoing FRAUD and ETHICS TRAINING is provided to all employees of the District, especially those associated with the Bond Program. Some key items to be addressed in the training should include:</p> <p>Do employees understand what constitutes fraud?</p> <p>Have the costs of fraud to the District and everyone in it - including lost resources, adverse publicity, job loss, and decreased morale and productivity - been made clear to employees?</p> <p>Do employees know where to seek advise when faced with uncertain ethical decisions, and do they believe that they can speak feely?</p> <p>Do employees know that policy of zero-tolerance for fraud has been communicated to employees through words and actions?</p> | Oct. 17 | Sept. 17 | Sept. 17 | <p>Ethics and Conflict of Interest Training was provided to employees in Bond Program on 10-10-16.</p> <p>Fraud Training Video was distributed to all employees on 9-8-17.</p> | Implemented |

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| | | | | Do employees, including senior management, have training ensuring the overall cultural atmosphere in the operations and management of the Bond Program is one of high ethics and integrity, also known as a positive "Tone at the Top"? | | | | | |
| 2 | 111 | 3 | | The District should evaluate the adequacy of resources assigned to the INTERNAL AUDIT DEPARTMENT for review of the Bond Program. Any Internal Audit Department should have adequate resources and authority to operate effectively and without undue influence from senior management. The Internal Audit Department should be responsible for conducting fraud risk assessments and can be instrumental in addressing and ensuring implementation of the many recommendations in their Report and be included as a member of the "Recommendations Implementation Task Force." | Nov. 16 | Nov. 16 | Nov. 16 | New Job Descriptions created for Internal Auditor, Confidential, and Director, Internal Auditor to BOE 11/2/16. Internal Auditor, Confidential was added to the Internal Audit Department as of June 2017. Internal Audit Department will review and audit the Bond Program starting October 2017. | Implemented |

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|-------------|-----|------|----------|---|------------|------------------------|------------------------|---|-------------|
| 1 | 112 | 4 | | VLS strongly encourages the establishment of a "Recommendations Implementations Task Force" so accountability measures are put in place by the District to ensure all recommendations from the work performed in Phase II are implemented. A chairperson to "shepherd" the task force should be designated and key person(s) in areas impacted should be appointed as members of the task force. VLS has included in the Exhibits section, a detailed "List of all recommendations" with reference to the applicable TC and FI work steps, which can be utilized as a starting point to establish an action plan for this task force. The task force concept has proven to be a best practice and a valuable and critical tool to ensure all recommendations from Phase II are adequately assessed and implemented. | Sept. 16 | Sept. 16 | Oct. 16 | BOE approval of Implementation Task Force on September 21, 2016. 1. BOE 9/21/2016, Item F-5 attachments 2. Draft Implementation Plan approved by Task Force on October 21, 2016 | Implemented |