

West Contra Costa Unified School District

Bond Policies & Procedures

“Program Management Plan” Update

August 2019

presented to Facilities Subcommittee

Background

- The FY 17/18 Performance Audit recommends that:
“the District consolidate all policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures.”
- The Program Management Plan will consolidate all the policies and procedures that define the functional areas of the Bond Program including but not limited to procurement, financial controls, document controls, budgeting practices, and invoice review and processing.

Program Management Plan Update

- Process documentation and narratives are being drafted and provided to the District for review and validation
- Draft Table of Contents including reference to Audit Recommendation continues to be refined
 - 8 recommendations received from the Citizens' Bond Oversight Committee are under review
- Three day training held for Accountability & Colbidocs
- Historical Data provided to Colbi for database integration

Aligning the Program Management Plan with Implementation for all Recommendations

The completion of the Program Management Plan and implementation of Colbi is anticipated to resolve 75 outstanding recommendations for the Forensic Accounting Investigation as well as the Program Effectiveness Recommendations.

presented to Citizens' Bond Oversight Committee

Draft Summary & Tracking for All Recommendations

Master List #	VLS #	Brief Description	Location	Moss Adams
1	TC 1-1	advertise CBOC membership	PO: C.5.a.i	o
2	TC 2-1	clarify "review period" in Master Plan	PO: A.2.b	
3	TC 2-2	Incl. information about Master Plan in Bond Measure	WCCUSD	
4	TC 4-1	revise Governance Handbook (GH) (ethics)	Board of Education	✓
5	TC 4-2	Brown Act training workshop	Training	
6	TC 4-3	add Conflict of Interest section to GH	PO: C.2	✓
7	TC 4-4	Conflict of Interest section (cont.)	PO: C.1, C.2	✓
8	TC 4-5	BOE power over contract amendments	Board of Education	✓
9	TC 4-6	BOE training on GH contents	Board of Education	o
10	TC 5-1	annual internal Master Plan review	PO: A.2.a	
11	TC 5-2	multi-year, line-item budgets	F: A.1, A.1.a.ii	
12	TC 6-1	budget practices	F: B.1	
13	TC 6-2	budget verification pre-contract approval	F: A.3, B.3, D.2.a	o
14	TC 6-3	budget verification process	F: B.3	o
15	TC 6-4	budget string review by principal acct	F: B	o
16	TC 6-5	budget string sign off on transfer form	F: A.3, B.3	o
17	TC 6-6	New form for budget amendment/transfer	F: A.4.b, D.2.a	o
18	TC 6-7	Bond project budget reports to BOE	F: A.1.a.i, D.1.a.i	
19	TC 6-8	budget in/decreases for BOE approval	F: A.4.b	
20	TC 6-9	Site Budget Authorization Form monthly	F: A.1.a, D.1.a.i	

Draft Summary & Tracking includes Moss Adams FY 17 & 18 Performance & Program Effectiveness Recommendations

Master List #	Moss Adams 2017	Moss Adams 2018	Brief Description	Location	Moss Adams
113	Conduct a Performance Audit		school facility consultants charge	Legal Counsel	
114	Conduct a Performance Audit		timekeeping records bond program	PO: B.2	
115	1		staffing plan	PO: B.2	
116	2		cash flow report	F: A.1.a, D.1.b	✓
117	3		design & construction budget	F: A.1	
118	4		bidding & procurement documentation	PM: A.6, A: A.2, A.3.c, B	
119	4		competitive solicitation: architects	A: A.2.a, B, B.4.b	
120	4		competitive solicitation: goods	A: A.5	
121	5		exceeded contract limitations	A: B.5.a	
122	5		non-GSA approved purchase	PM: A.2	✓
123	5		change order documentation prof. svc	A: A.4.c, A.4.c.i, B.4.b	
124	6		master plan project budgets	F: A.1	✓

Next Steps

- Finalize Table of Contents
- Finalize the summary of all audit recommendations
- Continue to provide monthly updates to the Facilities Subcommittee and Citizens' Bond Oversight Committee
- Provide an update to the joint Board of Education & Citizens' Bond Oversight Committee meeting on September 11, 2019