

# West Contra Costa Unified School District

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Bond Policies & Procedures

“Program Management Plan” Update

September 11, 2019

presented to Board of Education & Citizens' Bond Oversight Committee

# Background

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- The Moss Adams FY 17/18 Program Effectiveness 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.”
- On May 8<sup>th</sup>, 2019, the Board of Education approved a contract with Swinerton Management & Consulting (“SMC”) to assist the District to develop, draft and publish a Bond Program Management Plan (“PMP”)

# What is a Program Management Plan?

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- The Program Management Plan will consolidate all the policies and procedures that define the functional areas of the Bond Program.
  - ❑ Table of Contents
  - ❑ Craft cohesive policies and procedures that include best practices and align with the implementation of Colbi (financial reporting and construction document management software)
  - ❑ Reconcile draft procedures with all corresponding audit recommendations

# Program Management Plan: Table of Contents

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## Draft Table of Contents (“TOC”)

- ✓ Separated into four key areas of Bond Program Management
  - Program and Operations
  - Administrative
  - Project Management
  - Fiscal
- ✓ References corresponding audit recommendations
- ✓ 8 new topics received from the Citizens’ Bond Oversight Committee currently under review

# Program Management Plan: Draft Policies and Procedures

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- Draft cohesive policies and procedures that reflect best practices
  - ✓ Compile all District process documentation, interview staff & observe current controls
  - ✓ Review all documentation (narratives, forms & templates, flowcharts, and additional resources)
  - ✓ Align with the implementation of Colbi (financial reporting and construction document management software)
  - ✓ Draft cohesive narratives and provide to the District for ongoing iterative review and validation

# Program Management Plan: Colbi Implementation

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- On May 8<sup>th</sup>, 2019, the Board approved a contract with Colbi Technologies (“Colbi”)
  - Colbi provides program and project financial management and reporting software
  - Colbi provides construction document management software
  - Implementation of Colbi will include historical information
    - Historical information reconciliation and database integration is ongoing
  - Anticipated implementation is scheduled for October 2019

## Aligning the Program Management Plan with Implementation of 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 Board of Education & 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

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- Refine Table of Contents
- Ongoing iterative review and approval of narratives
- Maintain the summary of all audit recommendations
- Continue to provide monthly updates to the Facilities Committee and Citizens' Bond Oversight Committee
- The Draft Bond Program Management Plan is anticipated for November 2019