

INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE



NOVATO UNIFIED SCHOOL DISTRICT

MINUTES OF THE REGULAR MEETING OF THE ICOC

Thursday April 5, 2023

6:00 – 8:00

Novato Unified School District Office

Members Present: Kelly Mathysen, Ali Iqbal, Nicole Tai, Jeremy Leyland

Members Absent: None

Others Present: Melissa Duggan (Facilities Project Manager)
Lois Standing (Asst. Supt., Business & Operations)
Greg Mack (Trustee)
Sarah Palafox, Christy White Associates (Auditor)

Call to Order: The meeting was called to order at 6:02pm

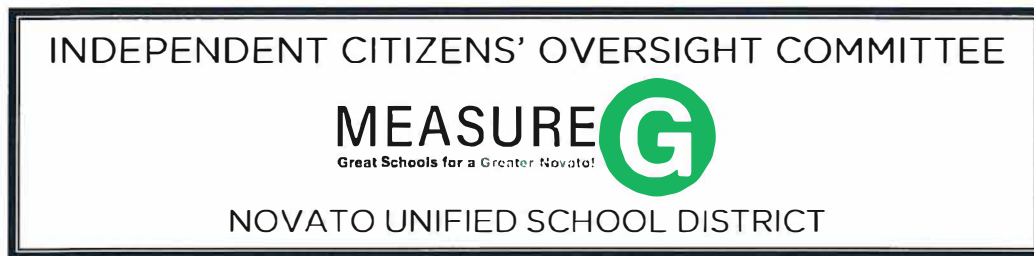
Flag Salute/Pledge of Allegiance

Welcome/Introductions:

Melissa Duggan welcomed Auditor Sarah Palafox of Christy White Associates, and Trustee Greg Mack, who was sitting in for Trustee Julie Jacobsen as Board Advisor to the Committee. Also introduced was Jeremy Leyland as the newest member of the Committee. Jeremy is filling the role of an "At Large" member and was approved by the Board of Trustees on December 6, 2022.

Approval of the ICOC Agenda for April 5, 2023

MOVED	SECOND	APPROVED
Nicole Tai	Ali Iqbal	A motion to approve the Agenda for the April 5, 2023 regular meeting was approved and passed by a vote of 4-0.



Approval of the ICOC Regular Meeting Minutes for September 27, 2022

MOVED	SECOND	APPROVED
Ali Iqbal	Nicole Tai	A motion to approve the Minutes as amended for the September 27, 2022 regular meeting was approved and passed by a vote of 3-0 with one abstention (Jeremy Leyland was not a committee member at the time of that meeting). Amended for spelling correction.

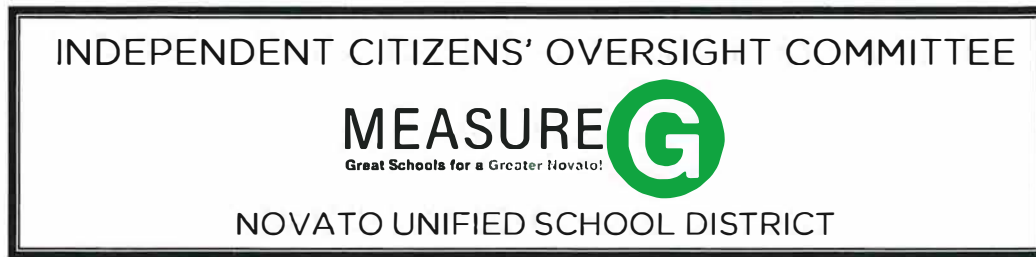
Public Comment No public comment was received during the public comment period.

Discussion/Action

Presentation of the 2021/2022 Financial and Performance Audit Report – Sarah Palafox, Christy White Associates

Sarah Palafox, auditor with Christy White Associates, presented the 2021/2022 Measure G Financial and Performance Audit Report which covers the specific reporting period of July 1, 2021 through June 30, 2022. The independent auditors issued an unmodified opinion (the best audit opinion that can be issued) for both the financial audit as well as the performance audit, reflecting no material weaknesses or deficiencies and that the district was in compliance with both the ballot language, Proposition 39 and state laws and regulations. There were no findings for the financial and performance audit for this time period, and no prior year findings to address.

Sarah walked the committee through the performance side of the audit and the procedures they go through to reach their opinion. Sarah focused on facility project expenditures, noting this is the largest component of their performance audit, in particular making sure that each expenditure tested is appropriately approved, has adequate supporting documentation and most importantly that the expenditure is in line with the ballot language that was voted on for Measure G. A few questions regarding the report and the auditing process were brought up by members of the committee, including questions about how specific expenditures are selected for auditing, and the percentage of total bond expenditures for the reporting year selected for



testing. Sarah explained that the percentage fluctuates with each audit, but that the baseline for expenditures tested is 25% and that additional Measure G expenditures are also tested in the District's General Audit allowing for greater transparency. For this reporting year, 45% of the Measure G Bond expenditures were tested. Additional testing is done on bidding methods, contracting methods and contract change orders. A request was made to include in future audits a detail of the number of change orders compared to the total number of change orders for the year. A question was also raised regarding the County Treasurer adjustments in the Financial Statements, and Sarah explained the detail involved.

Approval of the 2021/2022 Measure G Financial and Performance Audit Report

MOVED	SECOND	APPROVED
Ali Iqbal	Nicole Tai	A motion to approve the 2021/22 Measure G Financial and Performance Audit Report was approved and passed by a vote of 4-0

2021/2022 Measure G ICOC Annual Report Draft Presentation

Melissa Duggan began the discussion of the draft annual report by thanking the sub-committee for their editorial work done on the report, and the blend of current fiscal year information with current year project photo documentation for the public.

Discussion occurred regarding distribution to the public, as well as planning for a final report upon the completion of the Measure G Bond program, including gathering staff and student testimonials on the impacts the facility projects have had on school learning environments. Amendment to the report to delete one of the two IT Infrastructure photos was requested.

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Approval of the 2021/2022 Measure G ICOC Annual Report

MOVED	SECOND	APPROVED
Ali Iqbal	Nicole Tai	A motion to approve the 2021/22 Measure G Annual Report was approved and passed as amended by a vote of 4-0

Staff Report

Measure G Bond Program and Project Update

Melissa Duggan provided an update on the staff adjustments for the Measure G Bond Program following Mike Woolard's resignation and a brief update on the facility projects coming for Summer 2023. Those include Clerestory Windows and Parking Lot work at Olive ES; Synthetic Turf Field/Tracks at San Jose MS and Sinaloa MS; IT Infrastructure Upgrades at Hill EC, the District Office and the 819 Olive Ave Facility; HVAC upgrades at Hill EC, Lu Sutton ES and Novato HS; Roof replacement at Hill EC; New Kitchen/Fire Alarm and Exterior Finish work at San Jose MS; and Classroom Furniture upgrades for all High School and Middle Schools.

Additional information was provided to the committee on the adjusted Bond financial tracking focus moving from a categorical allocation level to an overall discretionary funding available balance sheet for new/future needs. Melissa also explained the leveraging of Measure G Bond project expenditures for potential future state facility funding, that could extend the life of the Measure G Bond program.

Announcements/Information

ICOC Meeting Calendar for Spring and Summer 2023

Melissa Duggan advised the committee that a poll would be going out to all regarding dates for a spring meeting, and that discussion regarding a summer site walk date would occur during that meeting, with a new poll soon thereafter.

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ICOC Committee Member Vacancies

Discussion of available member roles and timeline of current member terms.

Adjourned: The meeting was adjourned by Chair Kelly Mathysen at 7:55pm.

Witnessed: _____

A handwritten signature in blue ink, appearing to read "M. Dybal", is written over the signature line.

Vice Chair of the Independent Citizens' Oversight Committee
Attested to on this 31st day of May, 2023

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