

# INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE



NOVATO UNIFIED SCHOOL DISTRICT

## MINUTES OF THE REGULAR MEETING OF THE ICOC

March 18, 2020

Novato USD District Office  
1015 Seventh Street, Novato CA

Due to COVID-19, meeting was held remotely online via Zoom. Public comment was available during the public comment period via a call-in number.

**Members Present:** Jeff Vaillant, Judy Adison- Hight, Sylvia Barry, Greg Coté, Brigit Nevin, Ali Iqbal

**Members Absent:** Erich Mesenburg

**Others Present:** Tom Cooper (Board of Trustees)  
Mike Woolard (Executive Director of Facilities)  
Melissa Duggan (Bond Project Coordinator)  
Yancy Hawkins (Assistant Superintendent Business & Operations)

**Call to Order:** The meeting was called to order at 6:09 pm

**Pledge of Allegiance:** Deferred as there was no flag present

### Welcome/Introductions

Mike Woolard welcomed Sarah Fiehler, auditor from Christy White Associates, who was attending via Zoom to present the 2018/19 Measure G Financial and Performance Audit. Mike also thanked the committee for their flexibility in meeting remotely given the challenging circumstances.

### Approval of the ICOC Agenda for March 18, 2020

MOVED	SECOND	APPROVED
Sylvia Barry	Brigit Nevin	A motion to approve the Agenda for the March 18, 2020 meeting, with exception of the staff report, was approved and passed by a vote of 6-0 (Erich Mesenburg, absent).

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**Approval of the ICOC Regular Meeting Minutes for September 05, 2019**

MOVED	SECOND	APPROVED
Sylvia Barry	Ali Iqbal	A motion to approve the Minutes for the September 05, 2019 meeting was approved and passed by a vote of 4-0 (Jeff Vaillant abstaining as he was not at that meeting; Erich Mesenberg absent).

**Approval of the ICOC Regular Meeting Minutes for January 25, 2020**

MOVED	SECOND	APPROVED
Sylvia Barry	Jeffrey Vaillant	A motion to approve the Minutes for the January 25, 2020 meeting, was approved and passed by a vote of 4-0 ( Brigit Nevin abstaining as she was not at that meeting; Erich Mesenburg, absent).

**Announcements – Committee and District Staff**

None.

**Public Comment** There was no public comment

**Discussion/Action**

**2018/19 Audit Report Presentation**

Sarah Fiehler, auditor with Christy White Associates, presented the 2018/19 Measure G Financial and Performance Audit Report, which covers the specific reporting period of July 1, 2018 through June 30, 2019. The independent auditors issued an unmodified opinion (also known as a clean opinion) for both the financial statement as well as the performance audit, reflecting the district was in compliance with the ballot language, the Facilities Master Plan, and state laws and regulations.

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Sarah also explained that the audit states that there were no audit findings, which in their opinion is excellent. She explained the procedures and testing used to form their opinions, and walked through the additional details included that were requested by the committee at the presentation of last year's audit.

Several questions regarding the report and the auditing process were brought up by members of the committee. Sarah explained that they use the "haphazard sampling process", using different expenditure amounts and different vendors, and are in control of selecting and requesting contracts with differing sizes and methods of bidding. A question was asked regarding next year's audit and if these same projects will be audited. Sarah explained that contracts from July 1, 2019 through June 30, 2020 are within the purview of their audit. Regarding questions brought up on language in the audit that touches on litigation and adverse material action, Sarah explained they are standard notes required in the financial audit and that nothing presented for disclosure.

Upon request, components of the criteria for testing Lease/Leaseback contracts was explained, and Yancy Hawkins pointed out that the audit report affirms that the examined Lease/Leaseback contract process meets the Lease/Leaseback criteria. A request was made of the District by Jeff Vaillant for the selection backup for the current Lease/Leaseback contracts, and it was sent to the Committee following the meeting.

### Acceptance of the 2019/19 Measure G Financial and Performance Audit Report

MOVED	SECOND	APPROVED
Greg Coté	Judy Adison-Hight	A motion to accept the 2018-19 Measure G Financial and Performance Audit Report was approved and passed by a vote of 5-1 (Jeff Vaillant voted against, Erich Mesenburg absent).

Following acceptance of the audit and the annual report, Yancy Hawkins responded to committee questions regarding the selection process for the District's auditors, and the RFP process. Yancy noted that in 2016, Christy



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White Associates were approved by the Board of Trustees for a five-year period as the District's independent auditor. In 2017, the Board approved Christy White as the independent auditor for a three-year period for the Measure G Bond program. In March 2020, an additional three-year contract was approved to bring the Measure G contract in alignment with the District's general audit cycle.

#### **2018/19 Measure G ICOC Annual Report Draft Presentation**

Mike Woolard began the presentation of the draft annual report, edited by Sylvia Barry and Greg Coté, and summarized some of the slight differences in structure of this year's report from prior versions, given the number of projects completed and those under current construction. After a request from Jeff Vaillant regarding further information on the Lease Leaseback selection process, a suggestion was made to include the criteria of selecting a Lease Leaseback contractor in next year's Annual Report. Upon approval by the Committee, Chair Erich Mesenburg will present the Annual Report to the Board of Trustees for their acceptance at a future Board meeting.

#### **Approval of 2018/19 Measure G ICOC Annual Report**

MOVED	SECOND	APPROVED
Judy Adison-Hight	Greg Coté	A motion to approve the 2018/19 Measure G ICOC Annual Report was approved and passed by a vote of 6-0 (Erich Mesenburg, absent).

#### **Annual Form 700**

A reminder to the committee from Mike Woolard that they need to complete their Conflict of Interest Form 700 form for the current year.

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## **ICOC Meeting Schedule**

Based on the restrictions with Covid-19, the committee agreed to wait until later in the spring before scheduling their last meeting of the 2019/20 calendar. It was agreed to schedule the upcoming summer project site walk and fall meeting/site walk at the next meeting. Melissa Duggan will send a poll to committee members to get consensus on meeting dates.

## **Staff Reports**

### **Bond Facilities Project Update – Summer 2020 Projects**

Given the access limitations at the time of the meeting of sharing a Project Update presentation, the Committee agreed to forgo this from the agenda and Mike Woolard will bring back a Summer 2020 Project Update to the Committee at the next meeting.

## **Topics and Information for Next Meeting**

The ICOC briefly discussed the agenda for the next meeting of the committee, date TBD by poll of the committee. The agenda will include an update on Measure G projects, including those beginning construction Summer 2020; nomination and election of the committee chair and vice chair for 2020/21; and setting a date for the committee's construction site walk over the summer.

The final agenda will be reviewed/approved by the ICOC Chair and publically posted 72-hours prior to the next meeting.

**Adjourned:** The meeting was adjourned by Vice Chair Ali Iqbal, at 7:31 pm.

Witnessed: \_\_\_\_\_

Vice-Chair of the Independent Citizens' Oversight Committee  
Attested to on this 18th<sup>th</sup> day of May, 2020