

## **Committee Briefs....**

### **FROM THE MT. SAN ANTONIO COLLEGE CITIZENS OVERSIGHT COMMITTEE**

#### **Mt. SAC November 20, 2008....**

At its meeting on November 20, the Citizens Oversight Committee had the opportunity to tour the Math Complex.

Heidi Gallegos, Vice Chair, chaired the meeting in the absence of Sylvia Mendoza, Chair.

The primary agenda item for the committee was to review its annual independent Financial & Performance Audit reports. The Financial Audit review determined that the College has properly accounted for the expenditures of the Proposition 39/Measure R General Obligation Bonds and received an unqualified opinion, which is the best an organization can receive. The Citizens Oversight Committee members accepted the Financial Audit Report.

The Performance Audit found that, based on the procedures performed, the College has properly accounted for the expenditures of the funds held in the Construction Fund and that such expenditures were made on authorized Bond projects; however, there was one finding: "all documents and reports given to the Committee are not on the website." Committee members were concerned with the report as presented. First, they felt the finding was inappropriate - Committee members believe the College should be able to share documentation with the committee that may not be appropriate for public disclosure such as competition sensitive or company proprietary information. A requirement for 'all' information to be posted on the web is not only unreasonable, but is inconsistent with the purpose and objective of the committee. College staff were given direction to seek a legal opinion on this finding from counsel. The Committee sees its charge as reporting to the community and not just posting information on the web; however, a legal opinion is requested in order to understand the intent of the audit finding.

Committee members were concerned with some of the language used in the report, including a statement that said that "funds were generally used for the construction...;" whereas, in another section of the report, it is stated that the "District has properly accounted for the expenditures." On page 8 of the report, it indicates that "items tested" were properly accounted for, but Committee members wanted more clarity on how items are selected for testing. And, finally, Committee members want to make sure that the statement on the bottom of page 3 - "to ensure that funds have been expended only on the specific projects publicized by the District" is true. Vice President Gregoryk will work with the auditing firm. A revised report will be submitted to Committee members via email.

Everyone applauded the passage of Bond Measure RR. The College is working with legal counsel to determine if the College Board of Trustees can use the current Citizens Oversight Committee for Measure RR. During the Measure RR campaign, the College asked TaxpayersAdvocate.org to perform an analysis of Measure R. Committee

members were provided with a copy of the report. In the report conclusions, it states, "Through its efficient and cost-effective management of Measure R (2001) and its commitment to annual maintenance funding, Mt. SAC has demonstrated it has a proven record to handle the taxpayers' funds prudently." Dr. Nixon said the college saw this report as a validation of all its work with Measure R funds.

Committee members were presented with and reviewed a detailed financial report and schedule of all current Measure R Projects.

Heidi Gallegos, Vice Chair

*Committee Briefs are provided as part of the ongoing communication program to keep the public informed of the use of Proposition 39 Bond funds and the independent review process of the Citizens Oversight Committee. Questions should be directed to Dr. John Nixon, President/CEO, Mt. San Antonio College (909) 594-5611 x4250, or Sylvia Mendoza (909) 262-4489.*