



Performance Audit Report
2010 Measure D and 2012 Measure E
General Obligation Bond Funds
June 30, 2021

West Contra Costa Unified School District

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2010 Measure D and 2012 Measure E Funds
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June 30, 2021

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Authority for Issuance

The general obligation bonds associated with Measure D were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 Education Code Sections 15264 - 15288 of the California Education Code.

Scope of the Audit

The scope of our performance audit covered expenditures incurred during the fiscal year of July 1, 2020 to June 30, 2021. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred after June 30, 2021, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger, the project expenditure reports, list of bids and contracts awarded, and list of approved change orders prepared by the District for the fiscal year ended June 30, 2021, for Measure D and Measure E projects. Within the fiscal year audited, we obtained the actual invoices, pu-7(f)-3.9.6 (l5 (s)-1.3 (t)-3 ()10.d7M

4. We selected a sample of vendor expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes, including transfers out.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2020 through June 30, 2021 from Measure D and Measure E bond proceeds.
 - c. We selected all expenditures that exceeded \$100,000, including journal entries.
 - d. In addition, we selected at least one transaction for each identified vendor.

5. Our sample for vendor expenditures included transactions totaling \$17,851,005 of the total \$21,845,260

11. We selected total of 5 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statues. Samples were selected from the 2020-21 Bid Schedules, which indicated total of 11 awarded contracts.
12. We obtained the list of change orders and amendments approved during the fiscal year ended June 30, 2021.
13. We randomly selected 11 change orders/amendments out of 108 total change orders/amendments approved within July 1, 2020 to June 30, 2021 to ensure the District's compliance with the Public Contracting Code (PCC) section 20118.4 over Change Order and with the District's policy and procedures.
14. All 11 change orders/amendments tested were in compliance of PCC 20118.4 and were supported with documentation in alignment with the District's policies and procedures.
15. We reviewed minutes of the Citizen's Bond Oversight Committee (CBOC), information presented in the CBOC website, and related District's policy to ensure the compliance with the committee's stated purpose.

Conclusion

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Appendix A – List of Expenditures Reviewed

		3/23/2021			
Contract/ PO #	Vendor Name	Warrant Date	Amount	Description	
Measure D					
1000003086	3QC	3/2/2021	\$ 2,550	RHS GYM & VOLUNTARY SEISMIC RE	
20210410	AA OFFICE EQUIPMENT CO INC	11/10/2020	\$ 48	FOC COPIERS- SERVICE MAINT. AG	
1000003232	ACHIEVEMENT ENGINEERING CORP	11/17/2020	\$ 30	FAIRMONT ES CAMPUS EXPANSION T	
1000003081	ALAN KROPP AND ASSOCIATES INC	7/13/2021	\$ 4,503	RIVERSIDE ES GEOTECHNICAL ENG	
1000003587	ALL COUNTY FLOORING	3/2/2021	\$ 68,259	FAIRMONT ES CRITICAL NEEDS PHA	
20210808	AMAZON BUSINESS	3/9/2021	\$ 32	BLANKET PURCHASE ORDER	
1000003383	AQUATECH CONSULTANCY, INC	10/6/2020	\$ 5,340	RHS WATERPROOFING CONS AUG 202	
20210498	BLUEBEAM INC.	9/15/2020	\$ 745	FOC - BOND PRG. BLUEBEAM SOFWA	
1000003214	BRADLEY J WILLIAMSON	11/10/2020	\$ 2,280	FAIRMONT ES PROJECT INSPECTOR	
1000003653	BSK ASSOCIATES INC	7/13/2021	\$ 2,183	SHANNON ES MPR GEO SVCS 4/16/2	
1000002635	C OVERAA & CO	8/25/2020	\$ 1,739,002	WILSON ES - DESIGN & CONSTRUCT	
1000002635	C OVERAA & CO	9/29/2020	\$ 982,853	M OBAMA CONSTRUCT AUG 2020	
1000002635	C OVERAA & CO	12/1/2020	\$ 836,737	M OBAMA ES - CONSTRUCT OCT 202	
1000002635	C OVERAA & CO	10/20/2020	\$ 787,801	M OBAMA - CONSTRUCT SEPT 2020	
1000002635	C OVERAA & CO	12/22/2020	\$ 482,254	M OBAMA ES - CONSTRUCTION NOV	
1000002635	C OVERAA & CO	1/26/2021	\$ 264,950	M OBAMA ES - CONSTRUCTION DEC	
1000002635	C OVERAA & CO	3/23/2021	\$ 190,634	M OBAMA - CONSTRUCTION FEB 202	
1000003589	C OVERAA & CO	4/20/2021	\$ 179,721	RIVERSIDE ES CNP DESIGN 11/30/	
1000002635	C OVERAA & CO	4/27/2021	\$ 144,214	M OBAMA ES - CONSTRUCTION MARC	
1000003589	C OVERAA & CO	6/29/2021	\$ 100,211	RIVERSIDE ES CNP DESIGN MAY 20	
20212447	CALIFORNIA DEPARTMENT OF EDUCATION	3/23/2021	\$ 2,759	RHS CDE FEES FOR REVIEW AND PL	
1000003508	CHIPMAN CORPORATION	9/22/2020	\$ 11,318		

Appendix A – List of Expenditures Reviewed (continued)

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Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant Date	Amount	Description
Measure E				
1000003513	AQUATECH CONSULTANCY, INC	10/13/2020	\$ 37,365	DISTRICT WIDE WATERPROOFING CO
20210739	AREY JONES EDUCATIONAL SOLUTIONS	11/24/2020	\$ 2,034	LENOVO 15" THINKPAD PL GEN 3 L
20212303	B.T. MANCINI CO. INC	6/22/2021	\$ 3,746	RHS SPORTS EQUIPMENT FOR NEW G
1000003603	BAKER VILAR ARCHITECTS	6/22/2021	\$ 2,200	RHS DSA CLOSEOUT SVCS 3/1/21-6

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Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract amount	Sites
1000003587	All County Flooring	\$ 74,859	Fairmont ES
1000002635	Alten Construction, Inc	\$ 54,654,282	Lake ES
1000003589	C Overaa	\$ 2,792,696	Riverside ES
1000003601	DSK ARCHITECTS	\$ 757,050	Hercules MS/HS
1000003537	Pro-Ex Construction, Inc.	\$ 53,700	Fairmont ES

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Appendix C – List of Change Orders Reviewed

Contract #	Vendor Name	Project Phase	Original Contract Amount	Change Order Amount	Change Order #
1000003031	STRAWN CONSTRUCTION	20610154-00	\$ 3,997,407	\$ 166,417	6 and 7
1000003356	MAR CON BUILDERS	12310164-00	\$ 1,363,095	\$ 18,199	1, 2, 3, and 4
1000003537	PRO-EX CONSTRUCTION	12310164-00	\$ 53,700	\$ 1,750	1
1000003587	ALL COUNTY FLOORING	12310164-00	\$ 74,859	\$ 457	1
1000001749	EMPLOYERS ADVOCATES, INC.	61501396-00	\$ 15,000	\$ 7,000	AM #5
1000003024	SWINERTON MANAGEMENT & CONSULTING		\$ 2,152,928	\$ 28,500	AM #6
1000003024	SWINERTON MANAGEMENT & CONSULTING		\$ 2,152,928	\$ 35,000	AM #6
1000003316	SIERRA WEST CONSULT	36201377-07	\$ 17,960	\$ 8,980	AM #1
1000003536	HALEY, TIMOTHY R.	61501396-00	\$ 120,000		