

Performance Audit Report  
2010 Measure D and 2012 Measure E  
General Obligation Bond Funds  
June 30, 2020

West Contra Costa Unified School  
District

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Independent Auditor's Report on Performance

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## Scope of the Audit

The scope of our performance audit covered expenditures incurred during the fiscal year of July 1, 2019 to June 30, 2020. 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, 2020, 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, 2020, for Measure D and Measure E projects. Within the fiscal year audited, we obtained the actual invoices, purchase orders, bidding and procurement documents, contract files, change orders and other supporting documentation for a sample of expenditures, contracts, and change orders to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D and Measure E as to the approved bond projects list. We performed the following procedures:

1. We obtained the journal entry posted and related supporting documentation to record the receipts of proceeds of the 2010 Measure D 2020 Series F and 2012 Measure E Series E General Obligation Bonds received on June 17, 2020 to ensure the full proceeds have been segregated and deposited in the Bond fund as required by Proposition 39. We verified the District properly segregated the receipts of proceeds using unique resource codes for each Measure.
2. We reviewed the District's policies and procedures to develop a basis of our compliance testing over the following areas:
  - a. Payment processing
  - b. Salary time documentation
  - c. Procurement, bidding and contract management
  - d. Change orders
  - e. Citizens' bond oversight committee
3. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the bond fund expenditures general ledger and project listing. We performed our testing over expenditures including Vendor expenditures testing, which consists construction invoices, professional services invoices, other invoices, employee reimbursements, and payroll expenditures, which consists both salaries and benefit expenditures.

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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, 2019 through June 30, 2020 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 expenditure
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- 4.



10. We selected total of 35 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statuses.
  - a. 4 out of 35 samples were selected from the 2019 2020 Bid Schedule. These samples represent the contracts awarded during the fiscal year ended June 30, 2020.
  - b. 31 samples were selected from the expenditure accounting records, which includes all contracts awarded in the prior years, but incurred expenditures during the fiscal year ended June 30, 2020.
  
11. We obtained the list of change orders and amendments approved during the fiscal year ended June 30, 2020.
  
12. We randomly selected 25 change orders/amendments out of 54 total change orders/amendments 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.
  
13. All 25 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.
  
14. 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.





Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure D (continued)					
1000003224	DRYCO CONSTRUCTION INC	189648	12/17/2019	\$ 49,688	36201377 05
1000003136	E 3 SYSTEMS	190795	1/22/2020	6,715	20610154 00
20200995	ECONOMY RESTAURANT FIXTURES	195403	6/23/2020	2,072	36201377 05
N/A	EDUARDO DONOSO	186500	9/24/2019	182	61501396 00
1000001596	ENOVITY INC	190560	1/14/2020	35,678	36201377 05
1000002949	ERA CONSTRUCTION INC	185499	8/13/2019	243,974	14510160 00
1000002949	ERA CONSTRUCTION INC	186256	9/17/2019	132,527	14510160 00



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Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure E					
1000003457	BIZON GROUP INC	196181	6/30/2020	\$ 1,399	12310164 00
1000001705	BPXPRESS REPROGRAPHICS	186063	9/4/2019	3,415	61501396 00
20200347	COLBI TECHNOLOGIES	184894	7/23/2019	42,857	61501396 00
1000001924	DDLN.INC	185616	8/20/2019	20,745	61501396 00
1000001749	EMPLOYERS ADVOCATE INC	185752	8/27/2019	420	61501396 00
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	191491	2/4/2020	45,150	61501396 00
20203752	LATHROP CONSTRUCTION ASSOCIATES INC	193276	4/3/2020	2,500,000	36201377 05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	950,424	36201377 05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	625,819	36201377 05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191701	2/11/2020	548,360	36201377 05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	460,822	36201377 05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	262,709	36201377 05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	207,678	36201377 05
1000003316	SIERRA WEST CONSULTING GROUP INC	191920	2/25/2020	17,960	36201377 07
1000003142	SWINERTON MANAGEMENT & CONSULTING	191572	2/4/2020	133,265	61501396 00
1000000867	WEST COUNTY TIMES	194507	5/27/2020	1,262	61501396 00

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**Appendix B – List of Contracts and Procurement Documents Reviewed**

Contract #	Vendor Name	Contract	mount	Sites
100003232	ACHIEVEMENT ENGINEERING CORP.	\$	2,695	Fairmont EST&I
100003589	C Overaa		2,792,696	Riverside ES
100003315	CLARK ENGINEERING		8,400	Topographic Lake ES
100003422	STRAWN CONSTRUCTION INC		255,000	Korematsu MS
100002635	C OVERAA & CO		26,599,789	Wilson Elementary School
100003023	LATHROP CONSTRUCTION ASSOCIATES INC		7,359,380	Richmond High school
100003031	STRAWN CONSTRUCTION INC		3,360,632	Crespi Middle School
100001929	LATHROP CONSTRUCTION ASSOCIATES INC		3,065,634	Pinole Valley High School
20203752	LATHROP CONSTRUCTION ASSOCIATES INC		2,500,000	WCCUSD
20202858	ROEBBELEN CONTRACTING INC		2,339,500	WCCUSD
100003059	METEOR EDUCATION LLC		1,596,798	Pinole Valley High School
100003024	SWINERTON MANAGEMENT & CONSULTING		938,987	Multiple
100000716	WLC ARCHITECTS INC		625,202	Pinole Valley High School
100002949	ERA CONSTRUCTION INC		456,304	Olinda Elementary School
100003141	A AND E EMAAR		423,690	Fairmont Elementary School
100003155	AREY JONES EDUCATIONAL SOLUTIONS		384,058	Pinole Valley High School
100002989	MICHAELS TRANSPORTATION		377,528	Wilson Elementary School
100001943	ROEBBELEN CONSTRUCTION MANAGEMENT S		322,398	Pinole Valley High School
20202833	DIVISION OF STATE ARCHITECT		310,482	Pinole Valley High school
100003204	STRUCTURE GROUPS		286,025	Wilson Elementary School
100001924	DDLN.INC		215,280	WCCUSD
20200306	ORBACH HUFF AND SUAREZ LLP		215,069	Bond Matters
100003206	INSPECTION SERVICES INC		185,727	Wilson Elementary School
100002979	INTEGRATED EDUCATIONAL PROGRAMMING		174,750	Multiple
100002109	MELISSA TRUITT		156,300	WCCUSD
20200664	MOBILE MODULAR MANAGEMENT CORP		145,275	Pinole Valley HS
20200663	MOBILE MODULAR MANAGEMENT CORP		143,149	Pinole Valley HS
20200656	MOBILE MODULAR MANAGEMENT CORP		142,298	Pinole Valley HS
100003142	SWINERTON MANAGEMENT & CONSULTING		133,265	WCCUSD
20202000	DIVISION OF STATE ARCHITECT		128,750	Pinole Valley High school
100003205	STRUCTURE GROUPS		119,850	Richmond High school
20200660	MOBILE MODULAR MANAGEMENT CORP		113,695	Pinole Valley HS
100002208	HMC ARCHITECTS		107,637	Crespi Middle School
100002773	3D DATACOM		359,697	Pinole Valley High School
20200347	COLBI TECHNOLOGIES		100,000	WCCUSD

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Appendix C – List of Change Orders Reviewed

Contract #	Vendor Name	Project Phase	Contract Amount	Change Order Amount	Change Order #
1000002635	C OVERAA & CO	16510170 00	\$ 836,032	\$ 134,946	6
1000003031	STRAWN CONSTRUCTION INC	20610154 00	3,997,407	64,048	1
1000003031	STRAWN CONSTRUCTION INC	20610154 00	3,997,407	151,344	2,3, and 4
1000003031	STRAWN CONSTRUCTION INC	20610154 00	3,997,407	55,220	5
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377 05	129,894,002	(82,404)	85, 86, 87
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377 05	129,894,002	410,908	88, 89, 90, 91, 92
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377 05	129,894,002	131,883	93,94
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377 05	129,894,002	57,287	95
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377 05	129,894,002	293,221	96, 97, 98, 99, 100
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377 05	129,894,002	162,419	101, 102
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377 05	129,894,002	548,360	103, 104, 105
1000002773	3D DATACOM	36201377 05	359,697	2,456	1
1000003027	DECOTECH SYSTEMS	36201377 05	858,534	19,301	1
1000003059	METEOR EDUCATION	36201377 05	1,513,911	7,747	1
1000003059	METEOR EDUCATION	36201377 05	1,513,911	75,140	2
1000003110	TROXELL COMMUNICATIONS INC	36201377 05	222,584	265	1
1000002017	STRUCTURE GROUPS	36201377 05	1,017,360	23,000	Amendment 2
1000003092	SUDDATH RELOCATION SYSTEMS	36201377 05	107,338	55,344	Amendment 2
1000003020	ALAN KROPP AND ASSOCIATES INC	36410156 00	55,250	49,500	Amendment 3
1000003192	INSPECTION SERVICES INC	36410156 00	31,454	65,263	Amendment 1
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	36410156 00	18,039,889	1,892,952	Amendment 1
1000001924	DDLN.INC	61501396 00	218,440	124,550	Amendment 9
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	61501396 00	99,000	90,000	Amendment 3
1000002160	LISA NAGAI	61501396 00	460,500	60,000	Amendment 7
1000002109	MELISSA TRUITT	61501396 00	688,600	72,600	Amendment 9
1000003024	SWINERTON MANAGEMENT & CONSULTING	61501396 00	844,456	590,848	Amendment 2