

# INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE



## NOVATO UNIFIED SCHOOL DISTRICT

### MINUTES OF THE REGULAR MEETING OF THE ICOC

Thursday March 10, 2022

6:00 – 8:00

Novato Unified School District Office

**Members Present:** Jeff Vaillant, Judy Adison- Hight, Sylvia Barry, Brigit Nevin, Kelly Mathysson

**Members Absent:** Ali Iqbal

**Others Present:** Mike Woolard (Executive Director of Facilities)  
Melissa Duggan (Facilities Project Manager)  
Lois Standring (Asst. Supt., Business & Operations)  
Julie Jacobson, (Trustee)  
Sarah Palafox, Christy White Associates (Auditor) via Zoom

**Call to Order:** The meeting was called to order at 6:00pm

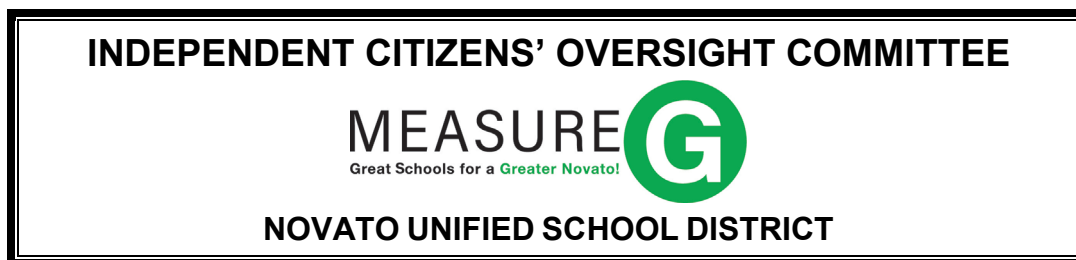
#### Flag Salute/Pledge of Allegiance

#### Welcome/Introductions:

Mike Woolard introduced Lois Standring, Assistant Superintendent, Business and Operations to the Committee, as this was the first in-person meeting in more than a year. Auditor Sarah Palafox with Christy White Associates was also introduced. Jeff Vaillant, Vice Chair, stepped in to chair the meeting in place of Ali Iqbal who was absent.

#### Approval of the ICOC Agenda for March 10, 2022

MOVED	SECOND	APPROVED
Kelly Mathysson	Judy Adison-Hight	A motion to approve the Agenda for the March 10, 2021 regular meeting was approved and passed by a vote of 5-0. (Ali Iqbal, absent)



## Approval of the ICOC Regular Meeting Minutes for October 14, 2021

MOVED	SECOND	APPROVED
Brigit Nevin	Judy Adison-Hight	A motion to approve the Minutes for the October 14, 2021 regular meeting was approved and passed by a vote of 5-0. (Ali Iqbal, absent)

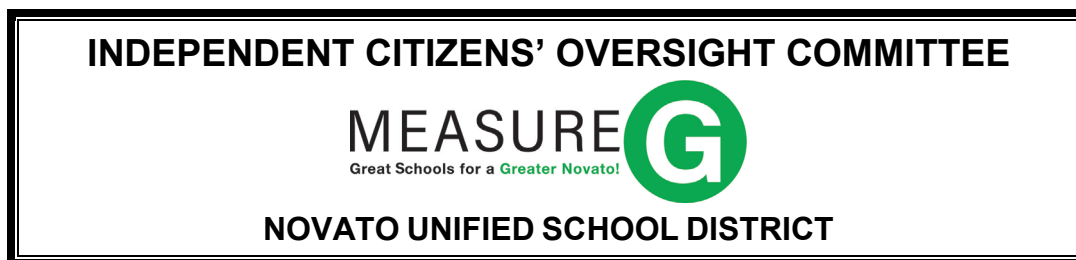
**Public Comment** No public comment was received during the public comment period.

## Discussion/Action

Presentation of the 2020/21 Financial and Performance Audit Report – Sarah Palafox, Christy White Associates

Sarah Palafox, auditor with Christy White Associates, presented the 2020/21 Measure G Financial and Performance Audit Report which covers the specific reporting period of July 1, 2020 through June 30, 2021. 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 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 Balance Sheet; the Statement of Revenue, Expenditures and Changes in Fund Balance; and highlighted the testing of project-related and personnel-related expenditures. A few questions regarding the report and the auditing process were brought up by members of the committee. Additional detail about the overall percentage of specific change orders tested in the audit was requested, as well as information on if there was a standard testing percentage of expenditures, contracts and change orders. Sarah explained that the generally recognized auditing standard testing threshold is 25%, however Christy White Associates internal policy tests a much higher percentage than required by law. The committee requested for future audits to include identifying the percentage of total



amount tested in addition to the specific number of items tested for all categories.

### **Approval of the 2020/21 Measure G Financial and Performance Audit Report**

MOVED	SECOND	APPROVED
Sylvia Barry	Brigit Nevin	A motion to approve the 2020/21 Measure G Financial and Performance Audit Report was approved and passed by a vote of 5-0 (Ali Iqbal, absent).

### 2020/21 Measure G ICOC Annual Report Draft Presentation

Mike Woolard began the presentation of the draft annual report by thanking Jeff Vaillant and Judy Adison-Hight for their editorial work done on the report and explained that, even though it is significantly different than prior year annual reports, it meets the minimum reporting required of the committee.

Discussions occurred regarding the formatting of the annual report. Among items discussed were the inclusion of projects completed in prior years still reflected in an overall expenditure table; trying to understand the differences between what the allocation table and the expenditures table delineate and how to possibly combine those messages; the need for clearer expectations of the subcommittee for timeline; and the need to select a new subcommittee in June to begin formatting work sooner for the 2021/22 annual report to allow for an interim direction discussion with the overall committee in September/October.

### **Approval of the 2019/20 Measure G ICOC Annual Report**

MOVED	SECOND	APPROVED
Kelly Mathysson	Brigit Nevin	A motion to approve the 2020/21 Measure G Annual Report was approved and passed by a vote of 5-0 (Ali Iqbal, absent)

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**NOVATO UNIFIED SCHOOL DISTRICT**

Form 700 for Year 2021

Melissa Duggan presented the annual Form 700 and requested the committee to sign and return as soon as possible.

ICOC Meeting Calendar for Spring and Summer 2022

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.

**Topics and Information for Next Meeting**

The committee requested staff to provide an update on 2022 Summer Facilities projects for the next meeting. 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 Jeff Vaillant at 6:56 pm.

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

Interim Vice Chair of the Independent Citizens' Oversight Committee  
Attested to on this 6th day of June, 2022