

**WEST CONTRA COSTA
UNIFIED SCHOOL DISTRICT**

**GENERAL OBLIGATION BONDS
MEASURE D (2010) AND MEASURE E (2012)**

PERFORMANCE AUDIT

JUNE 30, 2016

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS
MEASURE D (2010) AND MEASURE E (2012)**

**PERFORMANCE AUDIT
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JUNE 30, June 30, 2016**

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West Contra Costa Unified School District

BOARD OF EDUCATION

June 30, 2016

Elizabeth Block	President
Valerie Cuevas	Clerk
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

PERFORMANCE AUDIT GENERAL OBLIGATION BONDS MEASURE D (2010) AND MEASURE E (2012) FOR JULY 1, 2015 THROUGH JUNE 30, 2016

EXECUTIVE SUMMARY

On June 8, 2010, the District submitted for voter approval Measure D to authorize the sale of \$380 million in bonds to improve school facilities. Measure D was approved by 62 percent of the vote. Because the bond measure was placed on the ballot in accordance with Proposition 39, it required 55 percent of the vote for passage.

On November 6, 2012, the District submitted for voter approval Measure E to authorize the sale of \$360 million in bonds to improve school facilities. Measure E was approved by 63 percent of the vote. Because the bond measure was placed on the ballot in accordance with Proposition 39, it required 55 percent of the vote for passage.

These bond measures were passed pursuant to Proposition 39, therefore, the District was required to establish a citizens' bond oversight committee and conduct two independent audits.



INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

Governing Board and
Citizens' Bond Oversight Committee
West Contra Costa Unified School District
Richmond, California

We were engaged to conduct a performance audit of the West Contra Costa Unified School District (the District) Bond Fund (Measure D (2010) and Measure E (2012)) for the year ended June 30, 2016.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Standards for the Professional Practice of Auditing*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an

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FOR JULY 1, 2015 THROUGH JUNE 30, 2016**

New construction education enhancement/class size reduction projects at school sites
Measure E (2012).

The complete ballot language contained in Measure E is as follows: To make schools safe, complete essential health/safety repairs, qualify for State

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PERFORMANCE AUDIT GENERAL OBLIGATION BONDS MEASURE D (2010) AND MEASURE E (2012) FOR JULY 1, 2015 THROUGH JUNE 30, 2016

OBJECTIVES OF THE AUDIT

1. Determine whether expenditures charged to the Bond Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure D (2010) and Measure E (2012).
2. Determine whether salary transactions, charged to the Bond Fund were in support of Measure D (2010) and Measure E (2012) and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2015 to June 30, 2016. The population of expenditures

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

None reported.

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2016**

None reported.