

Citizens' Bond Oversight Committee Audit Report

Project: D-2, Computer and Support Infrastructure

Site Inspection: 2/12/09

Records Inspection: 2/12/09, 7/28/09

Project Summary: This initiative is a 10-year program designed to offer a way for the district to regularly upgrade computer equipment in an efficient and cost-effective manner district-wide, without the need for each individual school to include the costs on their budget. The first year start-up cost for the necessary infrastructure to initiate the program was \$1million with a planned budget of \$500,000 per year each year afterwards. A total of \$5million of Measure D funds starting in 2006 were allocated to the program and as of 6/30/2009, \$1,561,382.33 was spent. The program involves the use of workstations and the replacement of machines on a 4-year cycle on a reduced cost than what it would take to purchase machines without the program in place.

The scope of this report is to provide progress on the project and is not meant to be a final report as the project is not yet complete. The committee anticipates auditing the project every two to three years during the ten year project period.

Site Inspection: Due to the nature of the project, committee members Kathleen Gill, Robert Quade and Giselle Jayme met with Joe Jenkins, the district staff member responsible for overseeing the project, and Sherry Duschka on 2/12/2009 to get an overview of the refresh program instead of visiting each school's computer labs.

Records Inspection: After the informational meeting with Joe and Sherry on 2/12/2009, Kathleen, Robert and Giselle conducted an initial review of expenditures and associated invoices for the project. In addition, Kathleen Gill conducted a second review of invoices on 7/28/2009. Random samples of invoices by fiscal year were reviewed. The documents were comprehensive and well organized. The documents reviewed indicated that the expenditures and associated financial statements accurately reflect the cost proposed in Measure D through 6/30/2009.

Respectfully Submitted

Kathleen Gill, Robert Quade and Giselle Jayme
Citizens' Bond Oversight Committee