

Dixie School District Measure C Citizens' Oversight Committee Meeting Minutes

**District Office Library
Tuesday February 23, 2016**

In attendance: Patti Bender; Ruth Carter; Larry Cunha; Ryan Madden; Andy Falk; Therese Bruton, Thomas Lohwasser, Dixie Superintendent; Robert Marical, Dixie Business Manager; Sarah Fiehler, Auditor Christy White Associates

Superintendent Lohwasser welcomed the committee members and thanked them for serving on the committee. He recognized Therese Bruton who was attending her first Citizens' Oversight Committee (COC) meeting. The Superintendent reviewed several challenges with the new Miller Creek field emphasizing the numerous requests for field use by various youth and community groups.

Business Manager Robert Marical reviewed the ballot language for Measure C. He reviewed the legal requirements to form a COC and the purpose of the COC.

Mr. Marical reviewed the requirements to have a Bond Financial and Performance Audit performed by an outside auditing firm and the COC requirement to review the audit. Ms. Sarah Fiehler from Christy White Associates was introduced to the committee. Ms. Fiehler performed the audit work during January and February 2016. She reviewed the draft audit report for fiscal year ended June 30, 2015 with committee members indicating that overall the Auditor's opinion was "Unmodified" which is the highest opinion obtainable.

The following areas of the audit report were discussed with COC members: internal controls; facilities site walk, test of expenditures; test of contracts and bids processes; and the Citizens' Oversight Committee. The results of the audit indicate that the Dixie School District is in compliance with the terms of Measure C and with all legal requirements. In addition there were no auditing findings identified in the report.

Committee members reviewed an update on Measure C construction including projects completed; projects at the Division of State Architect (DSA); projects in design; projects underway and future projects. Committee members then reviewed financial information including charts and graphs on expenditures to date.

All committee members were invited to attend the March 8, 2016 board meeting where the COC meeting and approval of the Bond Performance Audit will be on the agenda. Ms. Bender and Mr. Madden agreed to attend the meeting representing the committee. Committee members agreed to have meetings twice a year but requested information will be sent out periodically updating the members on bond projects. Next meeting is scheduled for September 20, 2016 at 3:30 p.m. at the Dixie District Office.