

# **Dixie School District Measure C Citizens' Oversight Committee Meeting Minutes**

**District Office Library  
Tuesday February 28, 2017**

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

Superintendent Lohwasser welcomed the committee members and thanked them for serving on the committee.

Business Manager Robert Marical reviewed the agenda noting that the committee has been meeting twice a year and in this meeting we will be reviewing the Bond Financial and Performance Audit. Mr. Marical then reviewed the ballot language for Measure C and 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. Mr. Kyle Montgomery from Christy White Associates was introduced to the committee. Mr. Montgomery was here in place of our regular auditor Ms. Sarah Fiehler who was unable to attend the meeting. Ms. Fiehler performed the audit work during February 2017. She reviewed the draft audit report for fiscal year ended June 30, 2016 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. This was also the case with last year's audit.

A question was raised by Ms. Carter on why the District is unable to get a "Tax Payer" representative on the committee. Superintendent Lohwasser commented that we have reached out to the Marin Tax Payers Association who has been unable to get someone to be on the committee. Mr. Montgomery commented that this will not be an issue for the audit as long as the district is actively seeking the representative. Committee members reviewed an update on Measure C construction presented by Superintendent Lohwasser detailing projects completed; 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 14, 2017 board meeting at Miller Creek Middle School where the COC meeting and approval of the Bond Financial and Performance Audit will be on the agenda. Ms. Carter and Mr. Madden agreed to attend the meeting representing the committee. Committee members reviewed and agreed to continue having meetings twice a year with the understanding that information will be sent out periodically updating the members on bond projects. Next meeting is scheduled for September 19, 2017 at 3:30 p.m. at the Dixie District Office.