

GOVERNING BOARD FINANCE COMMITTEE MINUTES INDEX

September 28, 1998 (Agenda Unavailable)

Call special meeting to order

Presentations from the Public

Agenda – Information/Discussion

- Nomination for Committee Chair
- Role of Committee

Adjourn

December 14, 1998

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- 1997-98 Audit Report - Review

Adjourn

April 5, 1999

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Schedule and Scope of the 1998-99 Financial Audit - Review
- Perry-Smith and Company Representative
- Financial Reporting Content and Presentation to Governing Board -

Adjourn

July 13, 1999

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Initial findings and comments on the 1998-99 financial audit funding - Review
 - Perry-Smith and Company representative
- Internal audit listing of planned 1999-2000 audit activities - Review
- Format for internal audit communication to the Board Finance Committee - Review
- Recording and reporting of college Full Time Equivalent Student (FTES) enrollment - Review
- College resource allocation formulas - Initial Discussion

Adjourn

January 18, 2000

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Final 1998-99 financial audit - Review

- Perry-Smith and Company representative
- Internal audit modified listing of planned 1999-2000 audit activities - Review
- Consider making Request for Proposal for audit services for the three-year period to include the 1999-2000, 2000-2001, and 2001-2002 fiscal year audits
- Consider the Request for Proposal document providing the selection criteria, timeline and process for selecting the audit firm

Adjourn

April 17, 2000

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Audit process for 1999-00 - Review
 - Armanino McKenna LLP - Joe Moore, Partner, Paul Peterson, Senior Manager
- Areas of concern - Review
 - Committee members and staff
- Internal Audit Services update
 - Judy Osgood

Adjourn

August 2, 2000

Call special meeting to order

Presentations from the Public

Agenda – Information/Discussion

- Initial Findings and Comments on the 1999-00 Financial Audit
- Internal Audit Summary of Activity
- Internal Audit Listing of Planned 2000-01 Audit Activities

Adjourn

November 14, 2000

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Initial findings and comments on the 1999-00 financial audit - Review
- Armanino McKenna representative

Adjourn

April 9, 2001

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Proposed Governing Board resolution establishing delegation of authority to enter into contracts - discussion
 - Les Littman, Director of Purchasing

- Audit process for 2000-01 - review
 - Armanino McKenna, Paul Peterson, Senior Manager
- Areas of concern - review
 - Committee members and staff
- Internal audit services update
 - Judy Osgood, Manager of Audit Services

Adjourn

September 5, 2001

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Initial findings and comments on the 2000-01 financial audit - Review
 - Paul Peterson, Senior Manager, Armanino McKenna
- Internal audit listing of planned 2001-02 audit activities - Review
- Internal audit summary of activity 2000-01 - Review

Adjourn

November 27, 2001

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Initial findings and comments on the 2000-01 financial audit - Review
- Armanino McKenna representative
 - Report on internal audit activities
- Judy Osgood, Manager of Audit Services

Adjourn

November 21, 2002

Call special meeting to order

Presentations from the Public

Recess to Closed Session

- Public employee discipline/dismissal/release

Agenda - Information/Discussion

- Initial findings and comments on the 2001-02 financial audit - Review
- Armanino McKenna representative
 - Report on internal audit activities
- Judy Vroman, Manager of Audit Services

Adjourn

May 8, 2003

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Audit process for 2002-03 - review
 - Armanino McKenna, Paul Peterson, Partner

- Internal audit services update
 - Judy Vroman, Manager of Audit Services
- Consider role of the Finance Committee

Adjourn

October 29, 2003

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Consider public comments on possible actions to reduce costs and how to prepare a balanced budget in 2004-05 under extreme financial constraints

Adjourn

November 8, 2003

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Consider public comments on possible actions to reduce costs and how to prepare a balanced budget in 2004-05 under extreme financial constraints

Adjourn

November 17, 2003

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Consider public comments on possible actions to reduce costs and how to prepare a balanced budget in 2004-05 under extreme financial constraints

Adjourn

December 6, 2003

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Consider public comments on possible actions to reduce costs and how to prepare a balanced budget in 2004-05 under extreme financial constraints

Adjourn

December 15, 2003

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Consider public comments on possible actions to reduce costs and how

to prepare a balanced budget in 2004-05 under extreme financial constraints

Adjourn

January 12, 2004

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Consider a report of the Board Finance Committee on possible actions to reduce costs and how to prepare a balanced budget in 2004-05 under extreme financial constraints

Adjourn

August 2, 2004

Call special meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Consideration of Proposed Revisions to Board Policy 5007, Audit of District Funds

Adjourn

September 9, 2004

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- External Audit Issues/Interim Findings
- Review of Internal Audit Activity
 - a. fiscal years 2003 and 2004
 - b. current internal audit projects
- 2004-05 Adopted Budget

Adjourn

November 22, 2004

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Review proposals submitted by independent audit firms to provide audit services for 2004-05, 2005-06, and 2006-07
- 2003-04 external audit issues/interim findings

Adjourn

March 17, 2005

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- 2003-04 external audit exit report
- Adjourn

June 13, 2005

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Entrance conference - Gilbert Associates, Inc.
- Internal audit update - Judy Vroman

Adjourn

July 27, 2005

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Review report on the Regional Training Institute - Robert Miyashiro, School Services of California, Inc.

Adjourn

March 28, 2006

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Pension Obligation Bonds - Dale Scott
- 2004-05 External Audit Exit Report - Gilbert Associates, Inc.
- 2004-05 Audit Services Summary of Activity - Judy Vroman
- 2004-05 Audit Plan, Budget vs. Actual - Judy Vroman
- 2005-06 Audit Plan - Judy Vroman

Adjourn

May 24, 2006

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- 2005-06 Entrance Audit Report - Gilbert Associates, Inc.
- 2004-05 Audit Services Summary of Activity - Judy Vroman
- 2004-05 Audit Plan, Budget vs. Actual - Judy Vroman
- 2005-06 Audit Plan - Judy Vroman

Adjourn

December 6, 2006

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- 2005-06 Exit Conference - Gilbert Associates, Inc.

- 2005-06 Audit Services Summary of Activity - Judy Vroman
- 2006-07 Audit Plan - Judy Vroman

Recess to Closed Session

- Public Employee Discipline/Dismissal/Release
- Confidential Student Matter - Education Code §72122

Adjourn

December 11, 2007

Call meeting to order

Presentations from the Public

Agenda – Information/Discussion

- Welcome and Introductions
- 2006-07 Audit Review – Gilbert Associates, Inc.
 - Foundations Audits
 - Bond Audits
- Retiree Health Benefits – next steps
- Purchasing Procedures and Contracts – history and background
- Next Meeting

Adjourn

June 10, 2008

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Welcome and Introductions
- 2007-08 Auditor's Entrance Conference -
 - Xiupin Guillaume and Terri Montgomery,
 - Vavrinek, Trine, Day & Co. LLP
- Foundations Audits Update - Mark Zacovic
 - Contra Costa College - 2005-06, 2006-07
 - Diablo Valley College - 2006-07
 - Los Medanos College - 2004-05, 2005-06, 2006-07
- Internal Auditor's Report - Judy Vroman
 - Audit Services Summary of Activity - 2005-06 and 2006-07
 - Audit Plan, Budget vs. Actual - 2005-06 and 2006-07
- Government Accounting Standards Board (GASB) 43 and 45 retiree health benefits update - Gene Huff
- Review formatting for Financial Performance Indicator Board report -Mark Zacovic
- Review formatting for the Quarterly Investment Board report -Mark Zacovic
- Next Meeting

Adjourn

December 18, 2008

Call meeting to order

Presentations from the Public

Agenda - Information/Discussion

- Welcome and Introductions
- 2007-08 Audit Report - Vavrinek, Trine, Day & Co., LLP
 - a. Recommendations
 - b. Financials
 - c. Foundation Audits
- Vice Chancellor Districtwide Administrative Services Update on District Financial Status
 - a. Retiree Health Benefits
 - i. Actuarial Study
 - ii. Next steps
 - b. Community College Financial Statement (CCFS-311)
 - i. Balance sheets by fund
 - c. Financial Projection Based on Audit Recommendations
 - d. Recommendation for Financial Indicators Report
 - i. Report format
 - ii. Calendar
- Next Meeting

Adjourn

December 3, 2009

Call to Order

Agenda – Information/Discussion

- Welcome and introductions
- 2008-09 audit report – Vavrinek, Trine, Day & Co., LLP
 - Recommendations
- Financials
- Foundation audits
- Update on District financial status: retiree health benefits; actuarial study; next steps
- Next Meeting

Adjournment