



CALIFORNIA'S
COALITION
for ADEQUATE
SCHOOL HOUSINGSM

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C.A.S.H. WORKSHOP:

OPSC Audits

Friday, January 29, 2010

9:00 a.m. to 12:30 p.m.

Ontario Airport Marriott
2200 East Holt Boulevard
Ontario, California

THE NEW AUDIT FROM OPSC:
What Has Changed, What Has Not

LETTIE BOGGS
Colbi Technologies

CALIFORNIA'S COALITION *for* ADEQUATE SCHOOL HOUSING
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Handout materials are available online after the workshop. To download the materials, visit www.cashnet.org/meetings and click on the link labeled "Workshop and Conference Handouts."

THE NEW AUDIT FROM OPSC

What has changed, and what has not.

Lettie Boggs, CEO
Colbi Technologies, Inc.
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THE ENTRANCE INTERVIEW

Auditors come to the district

They will audit all unaudited projects

They preview the audit process and likely steps

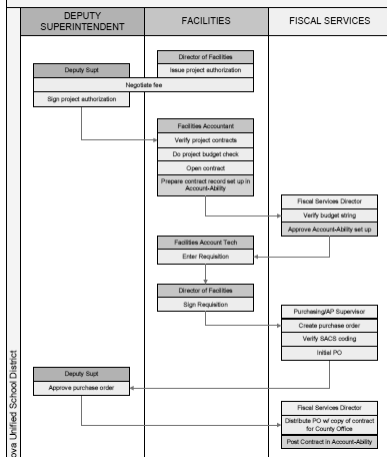
District receives an audit agenda

INTERNAL CONTROLS

Provide Board Fraud Policy (CSBA 3400)

Provide flow charts and any related narratives or procedure documents

IMPLEMENTATION OF INDIVIDUAL COMPONENT OF MASTER CONTRACT



Unit District: **NT TRANSMITTAL** Account-Ability: **Account-Ability**

Contract: **Henry Wood Architects Inc. Type: Professional With Reimbursement**

Item	Contract	Initial Contract	Changes	Review / Approval	CSAs	CSAs	CSAs
Henry Wood Architects Inc.	11/11/08	\$169,868.00	\$29,417.00	Program Manager	/	/	/
Contract Amt		\$199,285.00		Contract Manager	/	/	/
Contract Reimb.		\$1,908.00		Contract Manager	/	/	/
Contract Reimb.		\$198,417.00		Contract Manager	/	/	/
Less Expended		\$83,129.14		Contract Manager	/	/	/
Less Withholding		\$0.00		Contract Manager	/	/	/
Available Balance		\$115,287.86		Contract Manager	/	/	/

Amount To Pay: 3,466.47

PO Number	Invoice Number	Date	Invoice Amount	Special Instructions
11188	0111108	3/22/09	3,466.47	PO check to Company
Total				3,466.47

Date	Audit Description	Authorized	Withheld	Reimburse	Balance	Warrant #	Date
01/14/02	Initial PO Henry Wood Architects Inc.	100,000.00			100,000.00	1000000	01/14/02
01/14/02	Services from 01/14/02	4,821.00		4,821.00	104,821.00	1000000	01/14/02
01/14/02	Services from 01/14/02	4,301.00		4,301.00	109,122.00	1000000	01/14/02
01/14/02	Services from 01/14/02	1,983.00		1,983.00	111,105.00	1000000	01/14/02
01/14/02	Services from 01/14/02	4,706.00		4,706.00	115,811.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,874.00		2,874.00	118,685.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,000.00		2,000.00	120,685.00	1000000	01/14/02
01/14/02	Services from 01/14/02	1,000.00		1,000.00	121,685.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,100.00		2,100.00	123,785.00	1000000	01/14/02
01/14/02	Services from 01/14/02	1,400.00		1,400.00	125,185.00	1000000	01/14/02
01/14/02	Services from 01/14/02	1,800.00		1,800.00	126,985.00	1000000	01/14/02
01/14/02	Services from 01/14/02	1,700.00		1,700.00	128,685.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,100.00		2,100.00	130,785.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,900.00		2,900.00	133,685.00	1000000	01/14/02

FLOW CHARTS & PROCEDURES

FISCAL DOCUMENTATION

General Ledgers for all facilities funds

All GL transfers related to projects

Audit Reports with Comments & Responses



PROJECT SITE VISITS



WHAT HAS NOT CHANGED

Auditors will verify 50-06
to GL expenditures

Auditors will verify
contracts to expenditures

Unique coding string for
each project

THE USUAL DOCUMENTS

Auditors will
review...

Contracts

Warrants

NTP's

NOC's

Change
Orders

VERIFICATIONS

Classroom count or square footage
verified to approval

50-05 to Occupancy Date

50-06 to Hard Costs (60% Rule)

RRMA 3% Verification