



CALIFORNIA'S
COALITION
for ADEQUATE
SCHOOL HOUSINGSM

www.cashnet.org

C.A.S.H. WORKSHOP:

OPSC Audits

Tuesday, January 26, 2010

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

Doubletree Hotel

2001 Point West Way

Sacramento, California

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

LETTIE BOGGS

Colbi Technologies

CALIFORNIA'S COALITION *for* ADEQUATE SCHOOL HOUSING

1130 K Street, Suite 210 • Sacramento, CA 95814 • Phone (916) 448-8577 • Fax (916) 448-7495 • www.cashnet.org

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.
leboggs@colbitech.com
714-505-9544

THE ENTRANCE INTERVIEW

Auditors come to the district

They will audit all unaudited projects

They preview the audit process and likely steps

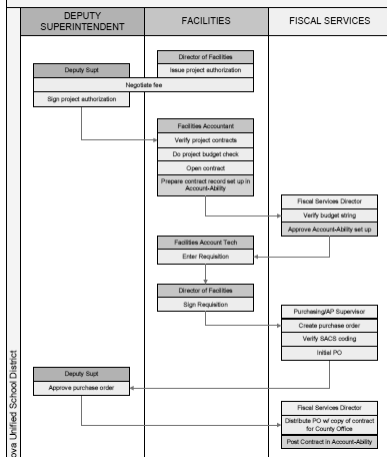
District receives an audit agenda

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: 001 District
 Account-Ability
 NT TRANSMITTAL
 Contract: Henry West Architects Inc Type: Professional With Reimbursement

Item	Contract	Initial Contract	Changes	Review / Approval	CSAs	CSAs	CSAs
Henry West Architects Inc	11/11/08	\$188,888.00	\$29,417.00	Program Manager	/	/	/
Contract Amt		\$188,887.00		Contract Manager	/	/	/
Contract Amt		\$1,988.00		Contract Manager	/	/	/
Contract Reverts		\$188,417.00		Contract Manager	/	/	/
Less Expended		\$83,120.14		Contract Manager	/	/	/
Less Withholding		\$0.00		Contract Manager	/	/	/
Available Balance		\$105,296.86		Contract Manager	/	/	/

Amount To Pay: 3,466.47

PO Number	Invoice Number	Date	Invoice Amount	Special Instructions
PO-2	11188	07/11/08	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 West Architects Inc.	188,888.00			188,888.00	1000000	01/14/02
07/11/08	Services from 07/11/08	4,821.00		4,821.00	184,067.00	1000000	07/11/08
08/05/08	Services from 07/31/08	4,381.00		4,381.00	179,686.00	1000000	08/05/08
08/05/08	Services from 07/31/08	1,883.00		1,883.00	177,803.00	1000000	08/05/08
10/02/08	Services from 10/01/08	4,706.00		4,706.00	173,097.00	1000000	10/02/08
01/14/02	Services from 01/14/02	2,874.00		2,874.00	170,223.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,886.00		2,886.00	167,337.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,022.00		2,022.00	165,315.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,136.00		2,136.00	163,179.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,400.00		2,400.00	160,779.00	1000000	01/14/02
01/14/02	Services from 01/14/02	1,888.00		1,888.00	158,891.00	1000000	01/14/02
01/14/02	Services from 01/14/02	1,766.00		1,766.00	157,125.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,100.00		2,100.00	155,025.00	1000000	01/14/02
01/14/02	Services from 01/14/02	2,842.00		2,842.00	152,183.00	1000000	01/14/02

© Colte Technologies, Inc. Page 1 of 3 WARRANT TRANSMITTAL

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