

REPORT OF THE MEASURE "SA" CITIZENS' OVERSIGHT  
COMMITTEE OF THE WILLIAM S. HART UNION HIGH SCHOOL DISTRICT  
May 17, 2017

Vicenti, Lloyd & Stutzman, L.L.P. issued the annual Proposition 39 General Obligation Bonds Measure SA Performance Audit Report for the fiscal year ended June 30, 2016 on December 22, 2016. The Performance Audit Report was presented to the Governing Board ("Board") of the William S. Hart Union High School District ("District") on February 15, 2017.

The purpose of the Measure SA Citizens' Oversight Committee ("Committee") is to review and report on the expenditure of the Measure SA bond proceeds. Measure SA, a general obligation bond in the amount of up to \$300 million, was approved by the voters in November 2008. The Board authorized the formation of the Committee pursuant to Education Code Section 15278. The Committee meets as needed and meetings are open to the public. The Committee is obligated by Proposition 39 to meet and report to the public on an annual basis.

The results in the Performance Audit Report indicate that, that "in all significant respects, the District expended Measure SA proceeds for the fiscal year ended June 30, 2016, only for the specific projects developed by the District's Governing Board, and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution." The Audit Report contained the following conclusion: "The results of our test indicate that, in all significant respects, the District has properly accounted for the expenditures made with Measure SA funds and that such expenditures were made on authorized bond projects. Further, it was noted that Measure SA funds held and expended by the District were used for salaries only to the extent that employees performed work on construction projects as allowable per Opinion 04-110 issue on November 9, 2004 by the State of California Attorney General."

The Committee, based on its review of the annual Performance Audit received at its meetings, finds that the William S. Hart Union High School District is in compliance with the requirements of Proposition 39 as specified by Article XIII A, Section 1(b)(3)(C) of the California Constitution. The Committee accepts the Performance Audit Report as presented.

Sincerely,

  
Suzan T. Solomon, Chair