



**ANAHEIM UNION HIGH SCHOOL DISTRICT
501 Crescent Way
Anaheim, CA 92803**

**MEASURE H
CITIZENS' OVERSIGHT COMMITTEE
Thursday, February 19, 2025
3:00 p.m.**

**Meeting Location:
Magnolia High School - Cybersecurity Building
PCR – Conference Room
2450 W. Ball Road
Anaheim, CA 92804**

MINUTES
FINAL

I. **Call to Order/Introductions**

At 3:05 p.m., upon arrival to Magnolia High School, Patricia Neely, District's Executive Director, Facilities, Maintenance and Operations, advised we will begin the meeting with review of the Measure H Financial and Performance Audits dated June 30, 2024 and the "Draft/Final" Annual Report.

II. **Roll Call/Establishment of a Quorum**

At 3:08 p.m., CBOC chairperson Alan Walker took roll call and confirmation of the quorum was recorded.

CBOC Members Present:

Blanca Jauregui
Peggy Kruse-Stodghill
Brenda Soto Bryan
Alan Walker (Chairperson)

CBOC Members Absent:

Jessie Alvarez
Moses Kim
Robert Nelson

AUHSD Staff and Consultants Present:

Leah Jason (Project Manager, Facilities Planning, Design and Construction)
Jamie Lungren (Project Manager, Facilities Planning, Design and Construction)
Patricia Neely (Executive Director, Facilities, Maintenance and Operations)
Dr. Nancy Nien (Asst. Superintendent, Business Services)
Karen Orr (Executive Director, Fiscal Services)
Brianna Quintanar (Consultant, Cumming Group)
Kunal Shah (Consultant, Cumming Group)
Andrew Park (Auditor, Eide Bailly)

Members of the Public Present:

None.

III. **Adoption of Agenda and Approval of Minutes**

Committee member Peggy Kruse-Stodghill made a motion that was seconded by committee member Blanca Jauregui to approve the draft minutes of the February 22, 2024. All committee members agreed, and the minutes were approved.

Committee member Peggy Kruse-Stodghill made a motion that was seconded by committee member Blanca Jauregui to adopt the agenda of the February 19, 2025, CBOC meeting. All committee members agreed, and the agenda was adopted.

IV. **Public Comment**

N/A

V. **Staff Update on Measure H Program**

Measure H program and financial/expenditure reports were not presented at this meeting.

VI. **Discussion/Information Items**

At 3: 10 p.m., Andrew Park, the District’s auditor from Eide Bailly, LLP, began to discuss findings on the Measure H Financial and Performance Audit Reports dated June 30, 2024, prepared in conformance with the requirements of Proposition 39 and Article XIII A of the California Constitution. The data audited spans July 1, 2023, through June 30, 2024. Mr. Park began by describing the two components of an audit, financials and performance. Beginning with the financial portion, Mr. Park reviewed the Balance Sheet and Income Statement for the fiscal year. COC member Brenda Soto Bryan asked why there is a line item for “restricted funds for capital projects”, and why/who restricts these funds. Mr. Park explained these funds are restricted by law, and can only be used for very specific items, i.e. what was approved and allowable by the bond. Assistant Superintendent, Business Services Dr. Nien further added, this is common with other District funds, such as the General Fund. COC member Alan Walker also asked if Eide Bailly’s auditing services are an allowable cost. Mr. Park responded yes, as auditing is a legal requirement. As Mr. Park further reviewed the financials, COC member Alan Walker inquired how is the remaining balance going to be spent. Dr. Nien confirmed the audit report is as of fiscal year end 2024, and currently, as of February 2025, all funds have been exhausted. Mr. Park further explained the use of the District’s internal control process, which is based on evaluation, testing and procedures, and although there was one reportable item, this did not modify the opinion. COC member Alan Walker inquired who determines the “reportable” value.

Mr. Park advised this is a mathematical formula, and reassured the committee audits are highly regulated. Patricia Neely explained this was related to the Sycamore JHS Site Improvement project. Mr. Park clarified the error, which resulted in an understatement of amounts previously reported for the previous fiscal year, was not a significant amount quantitatively.

The next aspect of the audit report is the performance audit. This audit focuses on how the expenditures align with Article XIII A of the California Constitution and with the language on the ballot measure that the voters approved. Out of all the expenditures, the auditors tested 80% of the total expenditures from the fiscal year and they were all in alignment with the approved projects. Mr. Park concluded by stating that there were no concerns or findings to the report. Ms. Neely also added, for the 10 years of the bond program there were no lawsuits. The audit review ended at 3:56 p.m. Committee member Peggy Kruse-Stodghill made a motion that was seconded by committee member Brenda Soto Bryan to accept the Building Fund (Measure H) Financial and Performance Audits dated June 30, 2024. All committee members agreed, and the audit was accepted.

At 3:57 p.m., Patricia Neely began the overview of the draft Annual Report (Report) that was prepared by staff for this meeting. The Annual Report will be presented to the Board of Trustees (BOT) on March 6, 2025, by Chairperson Alan Walker. Ms. Neely provided an executive summary of the Committee's activities from July 2015 through February 2025, highlighting the Committee met a total of 36 times since the inception of the Citizens' Bond Oversight Committee in 2015. In review of the summary expenditure report for bond series 2019, Ms. Neely explained the January 2025 balance of \$1K represents interest earned reported for the 2019 bond series. Karen Orr confirmed as of February 2025, this fund balance is fully exhausted. Ms. Neely also took the Committee down memory lane, reviewing all completed Measure H projects, highlighting over 32 projects (partially or fully funded by Measure H) have been completed. The presentation concluded at 4:21 p.m.

Committee members were invited to walk the completed two-story Cybersecurity Building. The tour, led by Project Manager Leah Jason, began at 4:38 p.m. and ended at 5:08 p.m.

VII. **Review Future Meeting Dates**

None.

VIII. **Items for Upcoming Meetings**

None.

IX. **Adjournment**

The committee adjourned the meeting at 4:34 p.m.