

CalBOC Statewide Conference Highlights

Audits and Oversight

Special Guest Speakers from the State Controller's Office:

Jeffrey V. Brownfield, CPA, Chief, Division of Audits

Andrew Finlayson, Chief, State Agency Audit Bureau

The Controller is the state's independent fiscal watchdog, providing sound fiscal control over more than \$100 billion in receipts and disbursements of public funds a year, offering fiscal guidance to local governments and uncovering fraud and abuse of taxpayer dollars.

The State Controller's Audit authority is the only one that is independent of both the Administration and the Legislature. They are directed at ensuring that taxpayer dollars spent at the State and local level are free of fraud, waste and abuse. They ensure that independent auditors performing annual financial and compliance audits of school districts and local governments comply with professional audit standards and ensures that findings are addressed.

To read more about the California State Controller's Audit Programs visit:

www.sco.ca.gov/controller_audits_main.html

www.sco.ca.gov

California State Controller's Office. Controller John Chiang, the State's chief fiscal officer, has fought to make finances more transparent and accountable to the public, and to weed out waste, fraud and abuse of public money.

San Joaquin Delta College Audit Report, Measure L and Proposition 1D

EXCERPT from page 1 of "Summary" (page 5 of PDF):

"... Of the approximately \$72 million in Measure L expenditures incurred through June 30, 2008, we found that Delta College spent \$11.5 million (16%) on projects that are not consistent with the priorities identified in the voter-approved measure... According to its budget documents, Delta College anticipates spending \$4.25 million more in fiscal year (FY) 2008-09 to complete construction of the athletic facilities. We could find no rationale or basis for assigning high priority to these projects, given the fact that the bond proceeds were clearly insufficient to fund even the projects listed in Measure L and approved by the voters. ..."

www.sco.ca.gov/Press-Releases/2008/pr08062auditrpt.pdf

Jeffrey V. Brownfield, CPA. As the Division Chief, Jeffrey is responsible for audit programs of national, state, and local agencies to: Ensure expenditures of state and federal public funds are proper and legal; Identify fraudulent or abusive accounting practices; Identify areas of significant savings, cost recoveries or operation improvements; Provide sound fiscal control of monies due the state; Provide effective, equitable audit controls; Communicate legislatively mandated audit programs to local governments, state and national private business with access to state and federal public funds; and Communicate with other state agencies such as the Department of Finance, the State Treasurer's Office, and the Legislature on issues that affect state audit programs. Mr. Brownfield has a Bachelor of Science degree in Business Administration with concentration in Accounting, from the California State University, Sacramento.

Andrew Finlayson. Andy Finlayson is a Bureau Chief with the State Controller's Office, Division of Audits. He has more than 28 years audit experience in the public sector and have oversaw many sensitive, high profile audits for the state. He currently oversees the State Agency Audits Bureau which includes audits of state agencies, the Lottery, and contracted audits with CalTrans and other state agencies. Andy holds a Bachelor of Science Degree in Accounting and Finance from the California State University California, Sacramento.

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Sacramento, CA 95811
One Block from
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Parking:

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around \$20 per day. Off street
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limit.

Mission Statement

What is Our Mission

To promote school district accountability by improving the training and resources available to California's Proposition 39 School Bond Oversight Committees and educating the state legislature, local school boards and the public about the oversight and reporting powers these Citizens' Bond Oversight Committees (CBOCs) have, and to advocate on a state level, where appropriate, on issues of common concern to all CBOCs.

About CalBOC

What is CalBOC?

CalBOC was formed in 2006 by CBOC members trying to find better training to help them perform their duties. Our first training session was held in San Jose in 2007, and we incorporated in the State of California in 2008. In 2009 we were recognized as a 501(c)3 charitable organization by the IRS.