

San Diego Taxpayers Educational Foundation

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School Bond Transparency In San Diego County

SUMMARY REPORT

June 2015

The San Diego Taxpayers Educational Foundation (SDTEF) conducts research on issues relevant to taxpayers with a primary focus on finance and transparency. As school districts receive bond financing, taxpayers should be able to quickly determine if district officials are meeting their promises to keep the public at-large informed of project progress. The ease of access to this information varies across districts. This report is intended to provide tools for San Diego County school districts to use in the ongoing process of improving transparency with respect to school facilities bond programs.

The Transparency Scorecard summarizes the findings of this study by providing an accounting of information made available by school districts. **The Transparency Scorecard only makes note of the existence of the criteria examined and does not comment on the quality of the material available.**

While there are many criteria that go into making a school facilities bond program effective, the scope of this study focuses solely on transparency – the accessibility of information that makes it possible for taxpayers to assess the performance of school facility bond programs. This study is the most recent update of the SDTEF 2007 School Bond Transparency study. The original study was a comprehensive look at the transparency of school facility bond program's Independent Citizen Oversight Committees (ICOC). From this original study, SDTEF created the "Oversight Committee Best Practices," to appraise the transparency of ICOCs. Since 2013, SDTEF has released annual transparency scorecards evaluating school districts based on these practices.

Districts are required to provide annual audits on financial matters as well as program performance and Annual Reports from each bond's Oversight Committee. One notable finding of this year's scorecard is the lack of consistency with regards to Annual Reporting practices. For interested taxpayers in a school district, the Annual Report should be an obvious first option to learn more about current events in the bond program. With some Annual Reports more than two years old, some districts are failing to provide useful public records.

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The “2014 Audit Information Provision” section of the 2015 SDTEF Scorecard is based on information available in a district’s 2014 audit. Districts that did not have current audit information available on their webpage did not receive credit for these measures.

Despite lacking reporting information for some, many districts are meeting and exceeding these transparency standards. Once the minimum standards for transparency have been met, some districts have innovated to provide more user-friendly access to important project information. Staff was especially impressed with the San Diego Community College District ICOC’s “Rainbow Report,” a detailed and easy to follow budgetary breakdown of each individual project receiving bond monies.

A commonly-missed criterion was the inclusion of contact information for the members of the Oversight Committee. While many districts provide information for interested parties to contact district staff, there is a noted lack in ability to interact with individual committee members. The ability of district residents to contact these independent oversight members provides an important avenue for exchanging concerns and information.

These criteria are meant to represent a minimum for a school bond to be considered transparent by reasonable standards. Regular updating of public documents in an easily accessible format should not be a daunting undertaking. Taxpayers in each school district deserve to know how officials are utilizing their bond dollars and finding this information should be a quick process.

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Description of Criteria

WEBSITE INFORMATION PROVISION

Committee Bylaws: A link to the committee bylaws is available on the ICOC website.

Oversight Committee List and Contact Info: The school district phone number and an email address as well as a detailed list of all ICOC members and their contact information is available on the ICOC website.

Meeting Minutes/Agendas: Links to the most up to date meeting minutes and agendas are available on the ICOC websites.

Additional Meeting Material: Links to attachments, appendixes, presentations, and other additional materials for every ICOC meetings available on the ICOC website.

Archive of Annual Reports: All Annual Reports are available on the ICOC website.

Archive of Performance Audits: ICOC website provides links to past Performance Audits.

Archive of Financial Audits: ICOC website provides links to past Financial Audits.

Project List: All projects currently being funded by the bond are listed on the ICOC website.

Project Progress: The current status and plan of action for each project can be found on the ICOC website.

Project Descriptions: A brief written description of what each project is can be found on the ICOC website.

Full Oversight Committee: Oversight Committee is fully staffed.

Number of Vacancies: Any committee vacancies or expected vacancies are listed on the ICOC website.

2014 ANNUAL REPORT INFORMATION PROVISION

2014 Annual Report Available: A current Annual Report document is available on the ICOC page.

Budget Overview: A breakdown of how the budget was allocated for the past year is found in the annual report.

Program Status Updates: An explanation of the current status of the bond program is found in the annual report

Detailed Discussion of Projects: A detailed discussion about what was accomplished in the past year, and future plans for bond projects are found in the annual report.

Project Progress Report: The current status of all projects, further work needs to be completed, and a general timeline for expected completion.

2014 AUDIT INFORMATION PROVISION

FY2014 Audits Available and On Time: The FY2014 Financial and Performance Audits are available on the ICOC website. This requirement must be met in order to meet the criteria listed below.

Bond Background: A brief description of the bond, what it is intended for, when it was passed, and how much it was for.

Additional Recommendations: There is a separate heading within the Audit called “Additional Recommendations,” or a clear list of recommendations by the Auditor is easily found within the Audit.

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Audits Performed by Third Party: Audits are performed by an independent auditor in accordance with the law.

Basic Financial Information: Basic financial information is can be found in the audit in accordance with general auditing standards.

Expenditures Itemized by Project/ Site: All expenditures are itemized by project within the Financial Audit

Prop 39 Required Audit Findings: Audits fulfill the requirements set forth by Prop 39.

Performance Audits meet SDCTA Standards: Meet SDCTA's [Oversight Committee Best Practices](#)

2015 SDTEF School Bond Transparency Scorecard

	GCCCC	SUHSD	SDCCD	SMUSD	SDUSD	SBUSD	SDUHSD	PCCD	CVUSD	LMSYSD	CVESD	EUSD	SSD	CUSD	GUHSD	OUSD	SWCCD	JUHSD	LGSD	LUSD	DSD
Website Information Provision																					
Committee Bylaws	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Oversight Committee List and Contact Info																					
Meeting Minutes/Agendas	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Additional Meeting Material	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Archive of Annual Reports	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Archive of Performance Audits	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Archive of Financial Audits	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Detailed Project List	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Descriptions	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Progress	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Bond Background Information	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Full Oversight Committee	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Number of Vacancies	-	-	-	-	1	2	-	1	-	-	-	1	1		2		-		1	1	
2014 Annual Report Information Provision																					
2014 Annual Report Available	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Budget Overview	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Program Status Updates	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Detailed Discussion of Projects	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Progress Report	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2014 Audit Information Provision																					
2014 Financial Audits	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2014 Performance Audit	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Basic Financial Information	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Expenditures Itemized by Project/ Site	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Prop 39 Required Audit Findings	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Additional Recommendations Listed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Audits Performed by Third Party	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Performance Audits meet SDCTA Standards	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Points out of 25	24	24	24	24	23	23	23	23	21	20	20	19	18	16	15	12	10	9	7	4	2
Transparency Grade	96%	96%	96%	96%	92%	92%	92%	92%	84%	80%	80%	76%	72%	64%	60%	48%	40%	36%	28%	16%	8%
Change Since Previous Scorecard	-	-	+	+	-	+	+	+	+	*	+	+	-	-	-	-	-	+	*	*	*

*Not graded in previous scorecard