

Resolution No. 2022-001

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SOUTHWESTERN COMMUNITY COLLEGE DISTRICT

San Diego County Taxpayers Association Performance Audit Best Practices

WHEREAS, Proposition 39 and AB1908 require an annual audit of bond spending on General Obligation Bonds and a Citizens Bond Oversight Committee (Committee); and

WHEREAS, this San Diego County Taxpayers Association (SDCTA) establishes Bond Oversight Committee Best Practices; and

WHEREAS, the SDCTA Oversight Best Practices were updated on May 23, 2019 to include additional Performance Audit requirements; and

WHEREAS, The Southwestern Community College District manages its bond program with transparency and responsible stewardship; and

WHEREAS, The District Governing Board has not charged the Committee with responsibility for the selection of the independent audit firm(s), performance audit consultant, or such other consultants as are necessary to support the activities of the Committee; and

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board hereby directs District staff to take necessary measures to ensure an annual Performance Audit is performed so long as there is an active Bond Program and CBOC and that the scope of the audit aligns with the construction progress to measure the effectiveness of the bond program.

BE IT FURTHER RESOLVED, the selection of the Performance Auditor may include the participation of one or more members of the Committee.

PASSED AND ADOPTED by the Governing Board of the Southwestern Community College District on the 10th day of January, by the following votes:

AYES: 6

NOES: 0

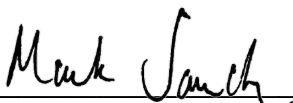
ABSENT: 0

State of California

SS

County of San Diego

I, Mark Sanchez, Ed.D., Secretary to the Governing Board of the Southwestern Community College District, of San Diego County, California, do hereby certify the foregoing is a full, true and correct copy of a resolution duly adopted by said Governing Board at a regularly scheduled and conducted meeting held on said date.



Mark Sanchez, Ed.D.

Superintendent/President Secretary to the Governing Board