



**Mission Valley ROP**  
**Thursday, February 19, 2015**  
**4 p.m. Governing Council Meeting**  
**MVROP Board Room**  
**(510) 657-1865 Ext. 15141**



## Agenda

**Regular Meeting of the Governing Council**  
**Mission Valley Regional Occupational Center/ Program**  
**ROP Board Room**  
**Thursday, February 19, 2015**  
**Regular Meeting (Open Session) – 4p.m.**

Call to order \_\_\_\_\_p.m.

**Pledge of Allegiance**

**Roll Call:** \_\_\_\_\_ Nancy Thomas, President  
\_\_\_\_\_ Jonas Dino, Vice President  
\_\_\_\_\_ Larry Sweeney, Clerk  
\_\_\_\_\_ Other

**Approval of Agenda:**

Motion: \_\_\_\_\_  
Second: \_\_\_\_\_  
Vote: \_\_\_\_\_

**Communication:**

- a. Items from the Staff
- b. Oral Communication
  - *MVROP Career Pathways Grant Proposal Presentation*
- c. Items from the Board
- d. Public Comment
  - Blue Speaker Card – Items on the agenda
  - Green Speaker Card – Items not on the agenda

**Consent Calendar:**

- a. **Minutes:**  
Approve minutes from the Governing Council meeting on January 22, 2015.
- b. **Business and Finance:**
  - B&F#1 Approve Purchase Orders over \$5,000
  - B&F#2 Approve Warrants \$5,000 and above
  - B&F#3 Adopt Resolution #9-1415  
Surplus Inventory
  - B&F#4 Adopt Resolution #10-1415  
Accept Donations to Mission Valley ROP
  - B&F#5 Approve Audit Agreement with Vavrinek, Trine, Day & Co., LLP  
to provide financial audit services for year ending June 30, 2015
- c. **Curriculum and Instruction:**
  - C&I#1 Approve HOSA Fieldtrip, Sacramento, CA
- d. **Employment and Personnel:**
  - E&P#1 Approve Report of Classified Personnel Action

**End of Consent Calendar:**

Motion: \_\_\_\_\_  
Second: \_\_\_\_\_  
Vote: \_\_\_\_\_

Board comments on Consent Calendar:

\_\_\_\_\_

\_\_\_\_\_

**Business and Finance #1**

**Information/Action**

Review and Approve Addendum to Mission Valley ROP Joint Powers Agreement for 2015-16 Funding

Motion: \_\_\_\_\_  
Second: \_\_\_\_\_  
Vote: \_\_\_\_\_

**Board of Education #1**

**Information/Action**

Review and Approve Superintendent Contract Addendum #2

Motion: \_\_\_\_\_  
Second: \_\_\_\_\_  
Vote: \_\_\_\_\_

**Board Requests**

\_\_\_\_\_

\_\_\_\_\_

**Adjourn to Closed Session: \_\_\_\_\_ p.m.**

**Agenda \_Closed Session**

*The Board of Education may adjourn to closed session during this meeting pursuant to Government Code Section 3549.1 to discuss and/ or give direction to its representatives. During adjournment to Closed Session the Council will consider and/ or take action upon:*

- *Public Employment: Superintendent  
Superintendent Evaluation  
(Government Code Section 54957)*

**Reconvene to Open Session: \_\_\_\_\_ p.m.**

**Meeting adjourned: \_\_\_\_\_ pm**



## Consent Calendar



## Minutes

**Regular Meeting of the Governing Council  
Mission Valley Regional Occupational Center/ Program  
Thursday, January 22, 2015**

**Member Sweeney called the meeting to order at 4:05 pm.**

Present:

Larry Sweeney, President  
Nancy Thomas, Vice President

Member Sweeney requested to move approval of the agenda as the first item of business.

**Approval of Agenda:**

*Member Thomas made a motion to approve all items on the January agenda. Member Sweeney made a second to approve the motion. Members voted 2-0 to approve all items on the January agenda.*

Member Dino arrived at 4:06 p.m.

**Board of Education #1**

**Election of Officers**

Member Sweeney made a motion to elect Nancy Thomas, Newark Unified School District, to the office of President of the MVROP Governing Council. Member Dino made a second to the motion. Members voted 3-0 to elect Nancy Thomas as President of the MVROP Governing Council. Member Thomas will serve in that office for the remainder of the school year through December of 2015.

Member Thomas made a motion to elect Jonas Dino, New Haven Unified School District, to the office of Vice President of the MVROP Governing Council. Member Sweeney made a second to the motion. Members voted 3-0 to elect Jonas Dino to the office of Vice President of the MVROP Governing Council. Member Dino will serve in that office for the remainder of the school year through December of 2015.

Member Thomas made a motion to elect Larry Sweeney, Fremont Unified School District, to serve as Clerk of the MVROP Governing Council. Member Dino made a second to the motion. Members voted 3-0 to elect Larry Sweeney as Clerk of the MVROP Governing Council. Member Sweeney will serve in that office for the remainder of the school year through December of 2015.

Newly elected MVROP Board President, Nancy Thomas, ran the remainder of the Governing Council meeting.

**Communication:**

**a. Items from Staff:**

*MVROP Updates*

Superintendent Hanson shared that several projects are occurring simultaneously at MVROP. Major projects include:

- *The planning and coordination of promoting MVROP CTE courses on all high school campuses in preparation for the 2015-2016 school year registration.*
- *The submission of a proposal for the Career Pathways Trust Grant Part 2. MVROP, in collaboration with Ohlone College and the three JPA Districts, are focusing on a submission specific to the Information Communications Technology (ICT)/ Arts Media pathways. The grant application is due February 6, 2015.*

Superintendent Hanson and Marie dela Cruz attended a budget workshop to learn more about the Governor's Budget and what the fiscal outlook will be for the JPA Districts and MVROP. MVROP will also be procuring more information about a potential CTE grant which could match CTE funding for districts within LEA partnerships. The intention is to maintain CTE program enrollment and offerings. More information is to come.

MVROP Superintendent Hanson and Marie dela Cruz met with the Superintendents and CBO's of all three JPA Districts to discuss maintaining the 2014/2015 funding levels for another year. All districts left the meeting in agreement to this plan. Ms. dela Cruz is now sending the draft language for the Addendum to the Mission Valley ROP Joint Powers Agreement for 2015-2016 Funding.

**b. Written Communication:**

MVROP PR Administrator, Allison Aldinger, shared the following items with the Governing Council:

- *MVROP Fall 2014 Reflections Newsletter*

**c. Items from the Board:**

None

**d. Public Comment:**

None

**Consent Calendar:**

*Member Dino made a motion to approve all items in the Consent Calendar. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve all items in the Consent Calendar.*

**Business and Finance #1**

**Review Budget Modification Plan**

Superintendent Hanson and Marie dela Cruz, MVROP Business Services Director, reviewed Business and Finance Item #1 and answered subsequent Board inquiries regarding the item.

*This item is information only.*

**Business and Finance #2**

**Review and Accept Audit Report from Vavrinek, Trine, Day & Co. for the Fiscal Year 2013/2014**

Xiupin Guillaume, an auditor from Vavrinek, Trine, Day & Co. presented her findings from the Final Audit Report for the Fiscal Year 2013/2014 for Mission Valley ROP.



*Member Dino made a motion to approve Business and Finance #2, Review and Approve Audit Report from Vavrinek, Trine, Day & Co. for the Fiscal Year 2013/2014. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve Business and Finance #2, Review and Approve Audit Report from Vavrinek, Trine, Day & Co. for the Fiscal Year 2013/2014.*

## **Board of Education#2**

## **Approve Variable Term Waiver Request**

MVROP Director of Educational Services, Margie Trujillo, reviewed Board of Education #2 and answered subsequent Board inquiries regarding the Variable Term Waiver Request.

*Member Dino made a motion to approve Board of Education #2, Approve Variable Term Waiver Request. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve Board of Education #2, Approve Variable Term Waiver Request.*

### **Board Requests:**

None

**Adjourn to Closed Session: 4:40 p.m.**

**Reconvene to Open Session: 5:30 p.m.**

No action was taken.

**The meeting was adjourned at 5:30 p.m.**

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Larry Sweeney, President

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Nancy Thomas, Vice President

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Jonas Dino, Clerk



## **Business and Finance**

# MISSION VALLEY ROP

**PURCHASE ORDER REPORT**  
**PURCHASE ORDERS OVER \$5,000**  
**BOARD MEETING - FEBRUARY 19, 2015**  
**PO PERIOD: JANUARY 10, 2015-FEBRUARY 5, 2015**  
**AGENDA ITEM - B&F #1**

| PO     |                                   |                                      |             |
|--------|-----------------------------------|--------------------------------------|-------------|
| NUMBER | VENDOR NAME & ACCOUNT CODE        | DESCRIPTION                          | AMOUNT      |
| 154324 | Trimark                           | Fridge and Mixer                     | \$ 6,020.51 |
|        | 81-0635-0-6621-1001-4410-668-6998 | Culinary Program<br>Conley-Caraballo |             |
| 154384 | Jones-Campbell Co. Inc.           | Student Chairs                       | \$ 7,439.32 |
|        | 81-0635-0-6609-1001-4310-660-6998 | Medical Program                      |             |
|        | 81-0635-0-6610-1001-4310-660-6998 | ROP Center                           |             |
|        | 81-0635-0-6613-1001-4310-660-6998 |                                      |             |



Account Strings Selected:

Fd Resr Y Goal Fnct Objt Sch Cctr

1. 81-????-?-????-????-????-????-????
2. - - - - -
3. - - - - -
4. - - - - -
5. - - - - -
6. - - - - -
7. - - - - -
8. - - - - -
9. - - - - -
10. - - - - -

Account Breaks on: \* None specified \*  
Select PO'S from: To

Select PO dates from: 01/10/2015 To 02/05/2015

Select vendors from: To

Select vendor names from: To

Primary sort: Account break values

Detail line order by: Purchase order number

PO detail order by: Purchase order number

Include Current Liabilities: N

**Mission Valley ROP**  
**Warrants \$5,000 and above**  
**From 1/16/15 - 2/4/15**  
**Fiscal Year 14/15**

B&F #2  
February 19, 2015

| Date      | Warrant # | Vendor             | Purpose                                    | Amount       | PO number |
|-----------|-----------|--------------------|--|--------------|-----------|
| 1/26/2015 | 50527589  | State of CA - PERS | Monthly Premiums                           | \$ 6,868.70  |           |
| 1/26/2015 | 50527587  | Troxell            | Microphone system Law Enforcement ROP      | \$ 1,336.80  | 152842    |
|           |           |                    | Ceiling projector, doc cam, cart Video ROP | \$ 6,594.00  | 152843    |
|           |           |                    | Ceiling projector/speaker system Construct | \$ 4,963.14  | 152858    |
|           |           |                    | Document cams/carts Med Assist, Cul AHS    | \$ 2,412.46  | 153364    |
| 2/3/2015  | 50527727  | Jones-Campbell     | Furniture for AHS & misc classes @ ROP     | \$ 35,353.86 | 152814    |
|           |           |                    | Furniture for Nursing class @ ROP          | \$ 6,352.25  | 153420    |

Information  
  X   Action  
       Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION

A G E N D A    I T E M  
B&F #3

DATE OF BOARD MEETING:    February 19, 2015

TITLE:            Adopt Resolution No. 9-1415  
                    Surplus Inventory

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**Background:**

Education Code, Sections 17545 and 17546 states that if the Governing Board, by unanimous vote of those members present, may sell for cash any personal property belonging to the district if the property is not required for school purposes, or if it should be disposed of for the purpose of replacement, or if it is unsatisfactory or not suitable for school use; finds that the property, whether one or more items, does not exceed in the value of \$2500, it may be sold at a private sale without advertising, by a District employee empowered for that purpose by the Board; the property may be donated to a charitable organization, or it may be disposed of in the local public dump.

**Current Status:**

Mission Valley ROP recently completed an inventory of equipment. We would like to remove these items from the inventory list as noted below. These items are surplus, broken and/or the cost of repairs would exceed the value of the equipment.

Surplus item:    Vehicle R30, GMC Passenger Van

**Recommendation:**

Approve Resolution No. 9-1415 authorizing disposition of obsolete property and removal of items from inventory.

|                                |                   |                   |                      |
|--------------------------------|-------------------|-------------------|----------------------|
| <u>Kim Youngberg, 657-1865</u> | <u>ROP Center</u> | <u>Bus. Svcs.</u> | <u>Thomas Hanson</u> |
| Staff Contact Person           | Department        | Division          | Superintendent       |

|               |              |
|---------------|--------------|
| <u>      </u> | Information  |
| <u>  X  </u>  | Action       |
| <u>      </u> | Presentation |

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION**

**A G E N D A    I T E M  
B&F #4**

**DATE OF BOARD MEETING:**    February 19, 2015

**TITLE:**            Adopt Resolution No. 10-1415  
                  Accept Donations to Mission Valley ROP

**Background:**

Education Code 635160 authorizes governing boards of any school district to initiate and carry on any program, activity or to act otherwise in any manner that is not in conflict with or inconsistent with or preempted by any law and that is not in conflict with the purpose for which school districts are established. Acceptance of gifts to the school district is within the permissive authority granted Boards of Education in the permissive code embodied in Education Code 35160.

**Current Status:**

| <u>Donated to</u> | <u>Donated by</u> | <u>Item(s)</u>       | <u>Value</u> |
|-------------------|-------------------|----------------------|--------------|
| Biotech NMHS      | donorschoose.org  | Labquest 2 (2)       | \$658.18     |
|                   |                   | Ph Sensor (2)        | \$158.18     |
| Biotech NMHS      | Ohlone College    | Misc biotech equip   | \$3601.03    |
| Culinary NMHS     | donorschoose.org  | Irrigation kits (13) | \$622.96     |
|                   |                   | Pails (13)           | \$254.41     |
|                   |                   | Cordless drill (1)   | \$216.68     |
|                   |                   | Cordless saw (1)     | \$251.91     |
| HOSA              | Maureen Silva     | Candy for fundraiser | \$195.86     |
| Video ROP         | donorschoose.org  | 24" monitors (3)     | \$890.97     |

**Recommendation:**

Staff recommends acceptance of the aforementioned donations to Mission Valley Regional Occupational Program.

|                                |                   |                                 |
|--------------------------------|-------------------|---------------------------------|
| <b>Kim Youngberg, 657-1865</b> | <b>ROP Center</b> | <b>Bus. Svcs. Thomas Hanson</b> |
| <b>Staff Contact Person</b>    | <b>Department</b> | <b>Division Superintendent</b>  |



\_\_\_\_\_ Information  
\_\_X\_\_ Action  
\_\_\_\_\_ Presentation

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION**

**AGENDA ITEM  
B&F #5**

**DATE OF BOARD MEETING:** February 19, 2015

**TITLE:** Approve Audit Agreement with Vavrinek, Trine, Day & Co., LLP to provide financial audit services for year ending June 30, 2015

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**Background:**

Education Code Section 41020 required all school district governing boards to provide for an audit of the books and accounts of the district.

**Current Status:**

Vavrinek, Trine, Day & Co., LLP was selected to perform the financial audits for year ending June 30, 2015. The annual fee will not exceed \$16,200

**Recommendation:**

Approve audit agreement with Vavrinek, Trine, Day & Co., LLP to provide financial audit services as of and for the year ending June 30, 2015

|                             |                 |                   |                       |
|-----------------------------|-----------------|-------------------|-----------------------|
| Kim Youngberg               | ROP Center      | Business Services | Thomas Hanson         |
| <b>Staff/Contact Person</b> | <b>Location</b> | <b>Division</b>   | <b>Superintendent</b> |



VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

January 28, 2015

Mission Valley Regional Occupational Program  
Attn: Marie dela Cruz, Director of Fiscal Services  
5019 Stevenson Blvd  
Fremont, CA 94538

We are pleased to confirm our understanding of the services we are to provide Mission Valley Regional Occupational Program (the "ROP") for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, the major fund, and the non-major fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Mission Valley Regional Occupational Program as of and for the year ended June 30, 2015.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Mission Valley Regional Occupational Program's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Mission Valley Regional Occupational Program's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules
3. Schedule of Other Postemployment Benefits (OPEB) Funding Progress

We have also been engaged to report on supplementary information other than RSI that accompanies the ROP's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of Expenditures of Federal Awards, if required
- 2) Schedule of Average Daily Attendance, if required

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- 3) Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- 4) Schedule of Financial Trends and Analysis
- 5) Note to Supplementary Information

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Mission Valley Regional Occupational Program and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Mission Valley Regional Occupational Program is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mission Valley Regional Occupational Program's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.



## **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Mission Valley Regional Occupational Program; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Vavrinek, Trine, Day & Co., LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to State of California, State Controller's Office, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vavrinek, Trine, Day & Co., LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of California, State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on a mutually agreed upon date and to issue our reports in accordance with time requirements as specified in the *Standards and Procedures for Audit of California Office*, unless delayed by circumstances beyond the control of the Auditors. Terri Montgomery is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for the audit service will be \$16,200 for the fiscal year ended 2015. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our invoices for these fees will be rendered in three installments throughout the year as work progresses for the annual amount. The final installment will represent the 10% withheld amount pursuant to Education code 14505 and will be presented for payment upon certification by the Controller that the audit report conforms to the

reporting provisions of the Audit Guide. All billings for additional audit fees or services will be billed as these services are provided. In accordance with Education Code Section 14505 (b), the Agency shall withhold fifty percent (50%) of the audit fee for any subsequent year of multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the audit guide. This contract shall be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The withheld amount shall not be payable unless payment is ordered by the State Board of Accountancy or the audit report for that subsequent year is certified by the controller as conforming to reporting provisions of the audit guide.

Additional audit fees may be assessed if additional auditing services are provided for (1) any changes in reporting format and/or audit requirements as stated in *Standards and Procedures for Audits of California K-12 Local Educational Agencies*, issued by the California State Controller's Office or Governmental Accounting Standards Board, (2) any changes in the number of funds or accounts maintained by the Organization during the period under this contract, and (3) additional audit procedures required due to the lack of preparation for the audit on the part of the Organization. These fees shall be in addition to the above maximum fee for audit services.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If a dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. The costs of any mediation proceedings shall be shared equally by all parties. The District and Auditors both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration will be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

#### **Annual Report—Form and Content, Delivery**

The form and content of the annual audit shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State of California under Section 41020 of the Education Code, including the required compliance audit provisions of Circular A-133, *Audits of State of Local Governments*, issued by the U.S. Office of Management and Budget, as issued pursuant to the Single Audit Act Amendments of 1996.

The audit shall be completed and the audit report shall be delivered in accordance with time requirements as specified in the *Standards and Procedures for Audits of California Office*, unless delayed by circumstances beyond the control of the Auditors.

## Non-Licensee Owners

Vavrinek, Trine, Day & Co., LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business and Professions Code. It is not anticipated that any of the non-licensee owners will be performing audit services for the agency.

## Peer Review Report

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our current peer review report accompanies this letter.

We appreciate the opportunity to be of service to Mission Valley Regional Occupational Program and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Terri A. Montgomery  
of VAVRINEK, TRINE, DAY & CO., LLP

## RESPONSE:

This letter correctly sets forth the understanding of Mission Valley Regional Occupational Program.

Management signature: \_\_\_\_\_



Title: \_\_\_\_\_



Date: \_\_\_\_\_





# YANARI WATSON MCGAUGHEY P.C.

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DALE M. YANARI (1947-2004) ♦ RANDY S. WATSON ♦ G. LANCE MCGAUGHEY  
FINANCIAL CONSULTANTS/CERTIFIED PUBLIC ACCOUNTANTS

## System Review Report

May 25, 2012

To the Partners of  
Vavrinek, Trine, Day & Co., LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Vavrinek, Trine, Day & Co., LLP (the firm) applicable to non-SEC issuers in effect for the year ended December 31, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Vavrinek, Trine, Day & Co., LLP applicable to non-SEC issuers in effect for the year ended December 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Vavrinek, Trine, Day & Co., LLP has received a peer review rating of *pass*.

*Yanari Watson McGaughey P.C.*  
Yanari Watson McGaughey P.C.

9250 EAST COSTILLA AVENUE, SUITE 450  
GREENWOOD VILLAGE, COLORADO 80112-3647  
(303) 792-3020  
FAX (303) 792-5153  
web site: [www.ywmcpa.com](http://www.ywmcpa.com)



## **Curriculum & Instruction**

# MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

## BOARD OF EDUCATION

### AGENDA ITEM

#### C&I#1

☒ Information

☒ Action

☐ Presentation

**Date of Board Meeting:** February 19, 2015

**TITLE:** Mission Valley ROP/ Nursing Assistant and HOSA  
HOSA 2015 State Leadership Conference, Sacramento, CA  
March 26- March 29, 2015

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#### **Background:**

Students who have joined HOSA (Health Occupations Student Association), are invited to pursue the Professional Development Program (employability skills) and compete at the HOSA 2015 State Leadership Conference. Students from other HOSA chapters throughout the state will be in attendance at this conference. While at the competition, students will be required to compete against other HOSA chapters. This year the competition will be held on March 26- March 29, 2015 at the Sheraton Grand Sacramento Hotel located in Sacramento, CA.

#### **Current Status:**

Two (2) students total from Mission San Jose High and three (3) students total from Kennedy High will attend this conference. Students will be chaperoned by one (1) certificated staff member and two (2) chaperones. Students will depart on Thursday, March 26, 2015 at 7:00 a.m. and will stay at the Sheraton Grand Hotel located in Sacramento, CA and will return by 7:00 p.m. on Sunday, March 29, 2015. Students will be transported by the certificated staff member and parent chaperones to and from the Sheraton Grand Sacramento Hotel where the conference takes place. The fieldtrip drivers have approved Declaration of Insurance Forms on file at the school site. Students will miss two (2) instructional days for this trip and are responsible for any missed assignments. There will be no swimming during this trip.

#### **Recommendation:**

Approve the trip.

James Briano, 657-1865 x 15137  
Name/Phone # of  
Staff Contact Person

MVROP  
Department

Instruction  
Division

Thomas Hanson  
Superintendent



## **Employment & Personnel**

**MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM  
GOVERNING COUNCIL**

**AGENDA ITEM**

\_\_\_\_\_ Information

**Date: February 19, 2015**

  X   Action

**Title: REPORT OF CLASSIFIED PERSONNEL ACTIONS**

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**Background:**

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Classified Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

**Current Status:**

A report of Classified Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

**Recommendation:**

Approve Classified Personnel recommendations for: *Employment, Change in Position, and Resignation.*

Thomas Hanson  
Staff Contact

ROP Center  
Location

Administration  
Division

Thomas Hanson  
Superintendent

CONSENT ITEMS  
MISSION VALLEY ROP

Classified Personnel

**New Hires**

| NAME            | POSITION              | HOURS     | SUPERVISOR    | EFFECTIVE<br>DATE | OTHER |
|-----------------|-----------------------|-----------|---------------|-------------------|-------|
| Monica Suddarth | Accounting Technician | 8 hrs/day | Thomas Hanson | 2/23/15           |       |

**Change in Position**

| NAME           | POSITION                      | HOURS     | SUPERVISOR  | EFFECTIVE<br>DATE | OTHER                         |
|----------------|-------------------------------|-----------|-------------|-------------------|-------------------------------|
| Luke Robertson | Computer Repair<br>Specialist | 8 hrs/day | Phil Subasa | 2/1/15            | Computer Repair<br>Technician |

**Resignation**

| NAME            | POSITION                         | HOURS     | SUPERVISOR    | EFFECTIVE<br>DATE | OTHER |
|-----------------|----------------------------------|-----------|---------------|-------------------|-------|
| Marie dela Cruz | Director of<br>Business Services | 8 hrs/day | Thomas Hanson | 2/7/15            |       |

(con9Feb14.15)



**End of Consent**



## **Business and Finance**





## **Business and Finance #1**

☒ Information  
☒ Action  
☐ Presentation

**MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM  
GOVERNING COUNCIL MEETING  
AGENDA ITEM**

**BUSINESS & FINANCE #1**

**Date of Board Meeting:** February 19, 2015

**TITLE:** Approve Addendum to Mission Valley ROP Joint Powers Agreement  
for 2015-16 Funding

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**Background:**

The budget act in February 2009 included two budget years (2008-09 and 2009-10). MVROP received a 15.4% midyear cut to 2008-09 revenues and an additional 4.5% cut to 2009-10 revenues. The cost of living adjustment was not funded in either year (a loss of 5.66% for 2008-09 and another 4.25% for 2009-10), and due to declining enrollment statewide, ROC/Ps had a negative adjustment of .63% in 2008-09. In addition to these tremendous cuts, ROC/Ps became part of the flexibility provisions in categorical program funding effective 2008-09 through 2014-15.

The Governor signed the 2013-14 State Budget Act (AB 110) on June 27, 2013 and on July 1, he signed education trailer bill AB 97 (and clean-up bill SB 91) which establishes the Local Control Funding Formula (LCFF) as the new funding model for public schools. The enacted budget includes ROC/P as part of the LCFF base for districts that received the Tier III funding directly from the state. However, the budget included maintenance of effort requirements for ROC/P's.

The maintenance of effort (MOE) requirement for ROC/P JPA's, such as Mission Valley ROP, requires participating districts to pass through funds to the JPA for the 2013-14 and 2014-15 fiscal years, based upon funds received or provided in 2012-13. The MOE requirement expires June 30, 2015.

**Current Status:**

MVROP Superintendent and the Director of Business Services have met with JPA member district Superintendents and Chief Business Officers to discuss funding and pass-thru for the 2015-16 fiscal year. The JPA members have agreed to pass-thru the same level of funding as 2014-15 with the understanding that additional funding may be available through the Governor's proposed CTE Incentive Grant.

**Recommendation:**

Staff recommends approval of the Addendum to the Mission Valley ROP Joint Powers Agreement for the 2015-16 funding and pass-thru.

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|                             |                 |                   |                       |
|-----------------------------|-----------------|-------------------|-----------------------|
| Thomas Hanson               | ROP Center      | Business Services | Thomas Hanson         |
| <b>Staff/Contact Person</b> | <b>Location</b> | <b>Division</b>   | <b>Superintendent</b> |

**ADDENDUM**  
**TO THE JOINT POWERS AGREEMENT**  
**OF MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM**

**(3) Funding**

For the 2015-16 fiscal year, each participating school district of the Mission Valley Regional Occupational Center/Program (MVROP) agree to pass-thru and transfer general apportionment funds to the Regional Occupational Center/Program equal to the same level of funding transferred in 2014-15. Each participating school district also agree to continue to transfer lottery funds, unrestricted and Prop 20, provided the ROP ADA is included in the lottery apportionment calculations.

The Governor's 2015-16 budget proposes \$250 million in each of the next three years for a new transitional CTE Incentive Grant Program. It is the intent of MVROP and its member school districts to participate in this program. Any funds awarded to MVROP and its member school districts from the CTE Incentive Grant Program in excess of the 2014-15 funding level will be shared proportionately with each participating school district.

**Fremont Unified School District**

\_\_\_\_\_  
Superintendent, James Morris /Date

\_\_\_\_\_  
Associate Superintendent, Raul Parungao/ Date

\_\_\_\_\_  
Larry Sweeney, Governing Council

**New Haven Unified School District**

\_\_\_\_\_  
CAO/Superintendent, Dr. Arlando Smith /Date

\_\_\_\_\_  
CBO/Superintendent, Akur Varadarajan /Date

\_\_\_\_\_  
Jonas Dino, Governing Council

**Newark Unified School District**

\_\_\_\_\_  
Superintendent, Dave Marken / Date

\_\_\_\_\_  
CBO, Bryan Richards / Date

\_\_\_\_\_  
Nancy Thomas, Governing Council



## **Board of Education**



## **Board of Education #1**

☒ Information  
☒ Action  
☐ Presentation

**MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM  
GOVERNING COUNCIL MEETING  
AGENDA ITEM**

**BOARD OF EDUCATION #1**

**DATE OF BOARD MEETING:** February 19, 2015

**TITLE:** Superintendent Contract Addendum #2

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**Background:**

Effective January 1, 2015, the regulations pertaining to CalSTRS Creditable Compensation will change. CalSTRS creditable compensation will no longer include allowances for automobile use, expenses, or cash in lieu of benefits. Prior to January 1, 2015, these allowances were considered creditable to the Defined Benefit program. This means that the compensation calculation for monthly retirement benefits will be lower than it was prior to January 1, 2015.

The regulations will allow districts to adjust current contracts to “restructure” into salary those amounts that will be excluded. The restructure must occur prior to January 1, 2016. The restructured additional compensation won’t be creditable until the effective date of the restructuring.

**Current status:**

The Superintendent’s current annual base salary is \$165,240. In addition, the Superintendent receives compensation for a Masters stipend of \$1,300 per year, a transportation allowance of \$600 per month or \$7,200 per year and an insurance allowance of \$2,000 per year, for a total annual compensation of \$175,740. Under the new CalSTRS regulations, the Masters stipend will not change and will remain as creditable compensation; however, the transportation allowance and insurance allowance will no longer be considered creditable to the Defined Benefit program.

The current term of the Superintendent’s contract ends on June 30, 2015.

**Recommendation:**

Mission Valley ROP recommends approval of the restructured salary compensation for the Superintendent as outlined in Addendum #2 of the Superintendent’s contract to add the transportation allowance and insurance allowance to the base salary in order to continue to be considered creditable compensation to the CalSTRS retirement Defined Benefit program. The total annual compensation of \$175,740 shall not change and will remain the same. Staff also recommends approval to consult with legal counsel to restructure and amend the Superintendent’s contract to incorporate the new regulations as a permanent change for existing, new and renewed contracts in order to comply with the rule of consistency.

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Kim Youngberg  
(510) 657-1865

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Business Services  
Division

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Thomas Hanson  
Superintendent

ADDENDUM #2 TO THE  
EMPLOYMENT CONTRACT BETWEEN  
THOMAS HARRIS HANSON  
AND THE  
GOVERNING COUNCIL OF THE  
MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

Due to changes in the CalSTRS Creditable Compensation regulations effective January 1, 2015, the parties hereto, Thomas Harris Hanson (Superintendent) and the Governing Council of the Mission Valley ROC/P, agree to the following modifications to the Contract effective for the 2014-15 school year:

Item #8. Compensation

The Superintendent's base salary for 2014-15 shall be adjusted to include compensation for transportation and insurance allowances as specified under items #9.B and #12 in the Employment Contract between Thomas Harris Hanson and the Governing Council of the Mission Valley Regional Occupational Center/Program dated June 20, 2013. Total annual compensation, including base salary, masters stipend, transportation and insurance allowances, for 2014-15 shall remain the same and not exceed \$175,740.

Item #9.B shall be revised to eliminate a separate compensation amount for insurance payments of \$2,000 per year. This compensation amount shall be included and added to the base salary.

Item #12 shall be revised to eliminate a separate compensation amount of \$600 per month for travel within the Alameda County. This compensation amount shall be included and added to the base salary.

Approved in a public meeting at Mission Valley ROC/P on February 19, 2015.

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Larry Sweeney, Fremont Unified School District  
Governing Council, Mission Valley ROC/P

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Thomas Harris Hanson  
Superintendent

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Jonas Dino, New Haven Unified School District  
Governing Council, Mission Valley ROC/P

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Nancy Thomas, Newark Unified School District  
Governing Council, Mission Valley ROC/P



**End of Board Packet**