

MEETING AGENDA
Board Audit Committee

6:00 PM

August 27, 2014

Superintendent's Conference Room
East Side Union High School District Education Center
830 North Capitol Avenue
San Jose, CA 95133-1398

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meeting of the Audit Committee, please contact the office of the District Superintendent at (408) 347-5011. Notification 72 hours prior to the Special Meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

1. Call to Order/Roll Call

2. Introductions

3. Adopt Agenda

4. Special Order of Business

Individuals may be permitted to present an item out of order on the agenda to accommodate their schedules.

5. Public Comments

Members of the public may address the Audit Committee on any subject not on the agenda; however, provisions of the Brown Act (Government Code 54954.2(a) and 54954.3) preclude any action. As an unagendized item, no response is required from the Audit Committee or district staff and no action can be taken; however, the Committee may instruct the Chair to agendize the item for a future meeting.

6. Approval of Minutes

Action: Minutes from the March 12, 2014, meeting will be presented for approval.

Chair / Vice Chair

7. Discussion/Action: Updates

Magdalena Carrasco, Chair, and Frank Biehl, Vice Chair

Senior Manager of Internal Controls

8. Discussion/Action: Status of Senior Manager of Internal Controls' Work Plan and Findings

Kelly Kwong, Senior Manager of Internal Controls, will discuss a status on the Work Plan and findings.

9. Discussion/Action: Cash Handling and Associated Student Body (ASB)

Kelly Kwong, Senior Manager of Internal Controls, will provide a draft of the new Administrative Bulletin on ASB Physical Inventory.

10. Discussion/Action: Fraud, Waste and Abuse Hotline

Kelly Kwong, Senior Manager of Internal Controls, will report on the status of the Fraud, Waste and Abuse Hotline.

11. Discussion/Action: Authorized Signature Matrix

Kelly Kwong, Senior Manager of Internal Controls, will present an authorized signers matrix.

External Auditor

12. Discussion/Action: Update by External Auditor regarding the Annual Audit 2013-2014

Joyce Peters, Partner at Vavrinek, Trine, Day & Co., LLP, will present an update.

Superintendent / Associate Superintendent of Business Services

13. Discussion/Action: Bond Performance Audit

Marcus Battle, Associate Superintendent of Business Services, and Andre Bell, Assistant Director of Capital Accounting, will present a status update on action items and responses to the recommendations from the Bond Performance Audit by Total School Solutions issued September 2013.

14. Discussion/Action: Contract Change Order

Linda da Silva, Director of Construction, Maintenance and Facilities, and Andre Bell, Assistant Director of Capital Accounting, will provide an update on the Board Policy 3312.1 Contract Change Orders, Board adopted May 15, 2014, related to contracts for Professional Services, Bond/Capital Projects and modifications to purchase orders. This is a follow-up to the Audit Committee recommendations adopted under item #15 at the March 12, 2014, meeting.

15. Discussion/Action: Coaches Code of Conduct

Marcus Battle, Associate Superintendent of Business Services, will provide a summary of the new procedures for athletic coaches regarding code of conduct sign off.

Audit Committee Business

16. Discussion/Action: Future Meetings

Audit Committee will schedule the next meeting date and time.

17. Superintendent Communications/Comments

- Chris D. Funk, Superintendent
- Marcus Battle, Associate Superintendent of Business Services

18. Audit Committee Member Comments

Individual Audit Committee members may report on programs, conferences, meetings attended and/or items of interest to the public. An Audit Committee member may wish to express a concern or observation about a topic not appearing on the agenda, or request items to be scheduled on a future agenda.

19. Future Agenda Items

20. Adjournment

EAST SIDE UNION HIGH SCHOOL DISTRICT

Minutes of Meeting

Unapproved

Board Audit Committee

March 12, 2014

6:00 PM

East Side Union High School District
Education Center

Superintendent's Conference Room
830 Capitol Avenue San Jose, CA 95133-1398

Item 6

1. Call to Order /Roll Call

The meeting was called to order at 6:06 PM by Chair Carrasco.

Present were: Chair Carrasco, Vice Chair Biehl, Member Berg, Member Juchau, and Member Reinke. Alternate Member Phan arrived at 6:20 PM.

Staff members in attendance were:

- *Chris Funk*
- *Marcus Battle*
- *Karen Poon*
- *Kelly Kwong*
- *Linda da Silva*
- *Andre Bell*
- *Donna Bertrand*
- *Janice Unger*
- *Mary Guillen*

Presenter:

- *Joyce Peters, External Auditor - VTD*

2. Introductions

A welcome was extended to the current, reappointed and newly appointed members of the Audit Committee. All present introduced themselves to new Alternative Member Anthony Phan. Alternate Member Phan introduced himself to the Committee.

3. Adopt Agenda

There were no changes to the agenda.

4. Special Order of Business

Individuals may be permitted to present an item out of order on the agenda to accommodate their schedules.

Item 15 was moved upon the agenda to be heard under Special Order of Business.

5. Public Comments

Members of the public may address the Audit Committee on any subject not on the agenda; however, provisions of the Brown Act (Government Code 54954.2(a) and 54954.3) preclude any action. As a unagendized item, no response is required from the Audit Committee or district staff and no action can be taken; however, the Board may instruct the Chair to agendize the item for a future meeting.

There were no public comments.

6. Approval of Minutes

Action: Minutes from the December 13, 2013, meeting will be presented for approval.

Motion by Member Juchau, second by Member Berg, to approve the Board Audit Committee Minutes of December 13, 2013.

Vote: 3/0, Vice Chair Biehl and Member Reinke abstained because they were not present at the meeting.

Chair / Vice Chair

7. Discussion/Action: Updates - Magdalena Carrasco, Chair, and Frank Biehl, Vice Chair

No updates were made under this item.

Senior Manager of Internal Controls

8. Discussion/Action: Status on Senior Manager of Internal Controls' Work Plan and Findings

Kelly Kwong, Senior Manager of Internal Controls, provided the Committee an update on the items on her Work Plan and findings.

ASB training and development (key focus)

The Finance Clerks continue to meet on a monthly basis and rotate their meeting between the school sites. The next meeting will be held at Evergreen Valley High School. A retreat is being planned for the School Finance Clerks. The Business Office is working on an ASB Procedures Manual.

Bond Programs

Kelly Kwong continues to support management on all bond-related matters. Kelly attended the CBOC meeting of January 14, 2014. The next CBOC meeting is scheduled for April 8, 2014, at Wm. C. Overfelt High School.

Lease/Use of Facilities

This item is in process. Visits were made to four schools. The Civic Center Act is being reviewed for compliance.

Expenditure (Expense) Reports

Kelly will be waiting until the end of the fiscal year to present the report as a fiscal year end report.

Purchase/Credit Cards

Kelly will be waiting until the end of the fiscal year to present the report as a fiscal year end report.

Other

Support to management is being provided as requested.

9. Discussion/Action: Cash Handling and ASB Debit Balances

Kelly Kwong, Senior Manager of Internal Controls, will provide an update on cash handling and ASB debit balances at school sites including the trainings hosted to date.

Training at 100% for the designated positions. A lot of training is being done which is bringing out many questions by the audience. Kelly is very pleased by the support that is being given.

Member Berg indicated that there is a breakdown in training with either the Activities Director or the Athletic Directors, specifically with the training of Coaches in the area of cash handling.

Superintendent Funk indicated that he would review the Coaches packet and training to make sure that cash handling is tied to the training.

10. Discussion/Action: Fraud, Waste and Abuse Hotline

Kelly Kwong, Senior Manager of Internal Controls, will report on the status of the Fraud, Waste and Abuse Hotline.

There have been no reports of fraud, waste or abuse to-date. The Fraud, Waste and Abuse Hotline was advertised in the Business Office Newsletter and is also posted on the District's website.

11. Discussion/Action: School Connected Organizations

K Kelly Kwong, Senior Manager of Internal Controls, will present an update in regards to School Connected Organizations annual application in accordance with Administrative Bulletin No. 3.

Kelly is performing an audit of the compliance of school-connected organizations within the District per Administrative Bulletin #3. There are a few that are still under review for compliance.

External Auditor

12. Discussion/Action: Update by External Auditor regarding the Annual Audit 2013-2014

Joyce Peters, Partner at Vavrinek, Trine, Day & Co., LLP, will present the 2013-2014 engagement letter and the scope of work to be performed for the annual audit with key dates. Results from the recent school site testing will be provided.

External Auditor Joyce Peters indicated that this year three sites were selected for an audit in early February, James Lick, Evergreen Valley and Mt. Pleasant High Schools. Audited were ASB and attendance accounting information. It was indicated that inventory should be done at least once a year.

James Lick High School

- *Some deficiencies in store inventory counts*
- *Count sheets are not reconciling – closing and opening counts*
- *Recommending periodic inventory*
- *Attendance not being taken by some; issue will be rectified by administration*

Evergreen Valley High School

- *Deficiencies in store inventory counts; they aren't taking inventory; no record; unable to audit*

Mt. Pleasant High School

- *Minor issue: Packing slips should be turned in for inventory purposes*

VTD will be coming in June for two weeks to perform the interim internal controls audit. The final audit will be performed in September 2014 for two weeks.

13. Discussion/Action: LCAP (Local Control Accountability Plan)

Joyce Peters, Partner at Vavrinek, Trine, Day & Co., LLP, will present an update regarding proposed State LCAP audit guidelines and compliance review.

Due to State law, VTD will be auditing the LCAP for compliance. Joyce shared with the Committee the LCAP audit guidelines.

Superintendent / Associate Superintendent of Business Services

14. Discussion/Action: Bond Performance Audit

Marcus Battle, Associate Superintendent of Business Services, and Andre Bell, Assistant Director of Capital Accounting, will present a status update on action items and responses to the recommendations from the Bond Performance Audit by Total School Solutions issued September 2013.

The audit performed by Total School Solutions had a total of 32 recommendations, which were recommended for action. Out of the 32 items from the date of the last meeting (December 11, 2013), 11 have been implemented, 18 are still in process, one is under review and two are reviewed with no action required. Since then, six more of the recommendations have been implemented. Thirteen are still in process, which are mostly related to the new financial management software system being put together. The remaining thirteen should be cleared by June 30.

Total School Solutions is scheduled to come back next year.

15. Discussion/Action: Change Order

Marcus Battle, Associate Superintendent of Business Services, and Linda da Silva, Director of Construction, Maintenance and Facilities, will present an update on the proposed revised board policy and administrative regulation as it relates to the delegation of authority and change order process and guidelines.

Linda da Silva made a presentation regarding newly proposed Board Policy and Administrative Regulation #3312.1 Contract Change Orders. Also shared with the Committee is a proposed amendment to Administration Regulation #3311 Bids. The concern with current Administration Regulation #3311 is that it is causing a delay in routine business matters and there is an occasional after-the-fact ratification when a matter cannot wait Board approval.

Recommendations from the bond performance audit include the discontinuance of the practice to include the allowance in the construction contract and delegate authority to administration, delegation and authorization should be done in compliance with Education Code 17604 and 17606, determine the amounts and types of change orders to be approved by the designee.

The District's current approach to recording Notices of Completion (NOC) are:

- *Administration prepares the NOC for the upcoming Board meeting*
- *The NOC approves the recording of the NOC, the NOC is filed*
- *The 35-day period (Mechanic's Lien Law) begins*

This process is causing delays for routine business matters, the delay in the 35-day period, which often comes into conflict with the 60-day retention release and puts the District at risk for retention release penalties.

The delegation of authority over contracts and change order and the modification of NOC practices will reduce the delay in routine and recurring business matters. A timeline on these matters is in the District's best interest. There will be an efficiency in operations and improved customer service.

Administration is proposing the following:

- *Delegation of contract authority to authorized signatories not to exceed \$25,000 for general procurement and \$50,000 for procurement related to capital construction (refer to agenda item 15 -- proposed amendment to AR 3312)*
- *Delegation of authority to authorized signatories to execute change orders to contracts not exceeding 10% of original contract value, and only if within budget limits (refer to agenda item 15 -- proposed new BP3312.1 and proposed amendment to AR3312.1)*
- *Change of practice, which will allow the Capital Projects Purchasing Manager to execute and file Notices of Completion for Public Works contracts, with subsequent Board notification through a written report (refer to agenda item 15 -- proposed amendment to AR3312)*

Motion by Member Berg, second by Jon Reinke, to approve the proposed/new Administrative Regulation and Board Policy 3312.1 Contract Change Order and proposed amendment to Administrative Regulation 3311 Bids for action/adoption by the Board of Trustee, pending legal review.

Vote: 5/0

16. Discussion/Action: Guidelines on Alcohol

Marcus Battle, Associate Superintendent of Business Services, will present policies pertaining to alcohol.

Associate Superintendent shared with the Committee information relative to policies pertaining to alcohol. There are three guidelines that staff and coaches must adhere to, which are:

- *BP4020 Drug and Alcohol Free Workplaces (staff)*
- *AR1330 Use of School Facilities (public)*
- *CIF/Central Coast Section (CCS) rules and regulations -- Coaches are governed by CIF/CCS rules and regulations (sportsmanship policy – code of conduct)*

This item will be taken to the Board for discussion. The Audit Committee requested to be provided updates on this item.

Audit Committee Business

17. Discussion/Action: Audit Committee Self-Assessment

Audit Committee Charter requires an annual self-assessment. Audit Committee will discuss format and timeline of process.

Vice Chair Biehl indicated that in the past, two persons have been appointed in the past to review the Audit Committee Charter language for proposed changes/modifications to the Charter.

Member Juchau indicated that he recommends no changes to the Charter at this time.

Vice Chair Biehl suggested that some time in the future the language pertaining to recruitment be reviewed.

18. Discussion/Action Future Meetings

Audit Committee will schedule the future meeting dates and times for the remainder of the calendar year.

The next meeting will be held on August 27, 2014, at 6 PM in Superintendent's/Board's Conference Room of the East Side Union High School District.

19. Superintendent Communications/Comments

- Chris D. Funk, Superintendent
- Marcus Battle, Associate Superintendent of Business Services

No item(s) to report under this section

20. Audit Committee Member Comments

Individual Audit Committee members may report on programs, conferences, meetings attended and/or items of interest to the public. An Audit Committee member may wish to express a concern or observation about a topic not appearing on the agenda, or request items to be scheduled on a future agenda.

No items reported under this section

21. Future Agenda Items

There were no future agenda items requested by the Committee.

22. Adjournment

Chair Carrasco adjourned the meeting at 8:08 p.m.

Respectfully submitted,

Magdalena Carrasco, Board Audit Committee Chair

East Side Union High School District

No. ###

Effective Date: ###/##/14

Business Services Division – Finance**Business and Non Instructional: Physical Inventory ASB (Associated Student Body)**

A. PURPOSE

1. Associated Student Body (ASB) student store is a fund-raising mechanism and usually operated and sponsored by students. Student store usually sells items that students use during the school day, such as pencils, paper, and items that have the school logo such as gym clothes and sweatshirts. Student stores raise money for the student organizations and provide a convenient service for students.
2. Guidelines and procedures will need to be developed regarding how revenues from the store are allocated, budgeted and spent. These decisions must be documented in each school's ASB's internal procedures or meeting minutes.
3. On a daily basis, the Finance Clerk and students are selling merchandise. Therefore, it is important to check the inventory levels to ensure completeness of sales and accuracy of inventory levels. The purpose of taking a physical inventory is to verify the physical existence of the inventory that appears in the records and to check the accuracy of the inventory control system.

B. INVENTORY COUNT FREQUENCY AND EXECUTION

1. At least once a month, 2 counters (either 2 students or 1 student and 1 employee) must count the inventory and record counts on *ASB Store Physical Inventory Count Form Report*, Attachment A. Two counters must sign and date the Count Form Report.
2. For checks and balance and segregation of duties purposes, employees who have custody of the inventory must not perform the physical inventory count. In addition, Finance Clerks who have recordkeeping responsibilities and possibly custody of the inventory must not perform the physical inventory count due to lack of independence.
3. After the count is complete, 2 counters provide the completed *ASB Student Store Physical Inventory Count Form Report*, Attachment A, to the ASB Activities Director (or Administration designee) for reconciliation against the inventory quantity stated in the ASB Accounting System maintained by the Finance Clerk.

C. RECONCILIATION AND RESOLUTION

1. ASB Activities Director (or Administration designee) is responsible for noting any differences between quantities determined by the 2 counters physical inspection and the quantity shown in the ASB Accounting System as provided by the Finance Clerk.

The reconciliation must be performed immediately after the physical count before there is any inventory movement or transactions that could interfere with the reconciliation.

The ASB Activities Director (or Administration designee) and Finance Clerk must come to an agreement of the results and conclusion. If needed, the Principal or District Business Office should be consulted if there is any disagreement.

2. The results of the physical inventory must be presented to the student council and voted to determine any action on items, such as writing off items that have been lost, stolen or discarded and also for adding unrecorded items.
3. After items are voted on, resolution must be documented in the student ASB meeting minutes. The standard three required approval signatures (student, certificated advisor and Activities Director or Administration designee) will authorize the Finance Clerk to adjust the records in the ASB Accounting System.
4. Finance Clerk must record adjustments into the ASB Accounting System depending on the direction of student council meeting minutes.
5. School Site Administrator must sign and date each *ASB Store Physical Inventory Count Form Report, Attachment A*, on a timely basis and no later than 30 calendar days from the initial student physical count date.
6. Finance Clerk is responsible for maintaining the completed and signed *ASB Store Physical Inventory Count Form Reports* on file and must have it available upon request from the internal and external auditors. A copy of the report must be provided to the District Business Office.

D. ACCOUNTING AND MAINTAINING A PERPETUAL INVENTORY RECORD

1. Procedures need to be established to ensure that the perpetual inventory record is maintained at every transaction in the ASB Accounting System.
 - a) Beginning + purchases – sales – transparent complimentary = ending
 - b) All purchased quantity must be entered into the ASB Accounting System.
 - c) All sales must be entered into the ASB Accounting System by bar code scanning.
 - d) The Finance Clerk must provide the student a receipt for every sale transaction. Receipt will ensure the transaction is recorded in the ASB Accounting System.
2. Using the ASB Accounting System, allows for tracking each unit cost and selling price consistently.
 - a) Any changes to the selling price must be approved in student ASB meeting minutes.

- b) The required 3 signatures from student, certificated advisor and Activities Director (or Administration designee) will authorize the Finance Clerk to adjust the selling price in the ASB Accounting System.

E. STOCK AND PRICING POLICIES

1. ASB Activities Director (or Administration designee) should work with the students to determine the types of items to purchase for the store and an appropriate sales price for each item. Past sales should be evaluated each year to determine any changes in pricing or in items stocked. This is an opportunity for students to learn about retail operations.
2. Food and beverage sales cannot compete with the school lunch program. Because of the laws and restrictions related to the sale of food and beverages at K-12 school sites, food and beverage items cannot be sold in the student store. This will ensure compliance with state regulatory code and with the District's goals related to student nutrition.

F. LOCATION AND SECURITY

The school bank and inventory/merchandise must be in a secure place. The Administrators must provide a space for the student store with a layout that prevents theft, damage or other loss. Items must be secured during the school day and also when the student store is closed.

Name of School:

Name of Fund Number and Club Name:

Instruction: Form is to be completed from left to right, in numbered step sequence as noted

DRAFT

Item 9

	1a	1b	1c	1d	2a	2b	3a	3b	4a	4b	5a	5b	6a	6b
	Name of Item	Color	Size	Other Description	2 Counters Physical Inventory Count Quantity	2 Counters Initial and Date	Quantity per Accounting System	Finance Clerk Initial and Date	Overage #2a-3a or #3a-2a	Activities Director Initial and Date	Resolution per ASB Minutes	ASB Officer Initial and Date	Adjustment Recorded in Accounting System (Y/N)	Finance Clerk Initial and Date
1														
2														
3														
4														
5														
6														
7														
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9														
10														
11														
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17														
18														
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20														

1a	Name of Item	
1b	Color	
1c	Size	
1d	Other Description	
2a	2 Counters Physical Inventory Count	2 counters team is comprised of either 2 students or 1 student and 1 employee
2b	2 Counters Initial and Date	Finance Clerk and whoever is storing / securing inventory is not eligible to be a counter
3a	Quantity per Accounting System	Without seeing / knowing the physical count, Finance Clerk provides quantity for Activities Director to input onto this form
3b	Finance Clerk Initial and Date	In lieu of obtaining initial and date, quantity printout from Accounting System is attached
4a	Variances: Overage or (Shortages)	Activities Directors notes any overages #2a-3a or shortages #3a-2a
4b	Activities Director Initial and Date	Activities Directors reperforms physical count or recalculate perpetual quantity to re-confirm differences
5a	Resolution per ASB Minutes	ASB to decide on resolution of each item, whether to adjust the Accounting System
5b	ASB Officer Initial and Date	
6a	Recorded in Accounting System	Finance Clerk to record ASB resolution into Accounting System
6b	Finance Clerk Initial and Date	
7	School Site Administrator Signs and Dates	

X
 School Site Administrator Signs and Dates

As of 8.21.14	10	9	8	7	6	5	4	3	2	1
	Contracts Administrator Coordinator	Capitol Projects Purchasing Manager	Director of Facilities, Planning and Maintenance	Fiscal & Budget Manager	Director of Finance	Associate Superintendent Human Resources	Associate Superintendent of Educational Services	Associate Superintendent of Business Services	Superintendent	Board
	Donna Bertrand	Janice Unger	Linda da Silva	Silvia Pelayo	Karen Poon	Cari Vaeth	Juan Cruz	Marcus Battle	Chris Funk	
Capital Construction Related Procurement										
Construction Change Orders < or = \$45K		1	2							Ratify
Construction Change Orders > \$45K and < or = \$175K		1	2					3		Ratify
Construction Change Orders > \$175K		1	2					3		Approve
Professional Services < or = \$50K		1	2					3		Ratify
Professional Services > \$50K		1	2					3		Approve
Security Deposit in Lieu of Retention					2			1		Ratify
All Other General and Special Procurement										
Change Orders < or = \$25K	1									Ratify
Change Orders > \$25K	1					2	2	2	2	Approve
Professional Services < or = \$25K	1									Ratify
Professional Services > \$25K	1					2	2	2	2	Approve
K = \$1,000										
PURPOSE: To summarize and detail the signature approval expectations in accordance with Board Item #13.04 on 5.15.14 Resolution #2013/2014-26 Approving Authorized Signatures and Board Policy 3312.1, among other policies.										
1, 2, 3, et. all = Number sequence of expected approvals.										
1 = who is expected to sign first, 2 = person expected to sign second, etc.										
Duplicated numbers = either of the parties can sign but only need one signature										
DELEGATION OF AUTHORITY: Authority to sign on one's behalf is granted to a specific person on an acting and interim basis.										
Transfer of duty requires care and scrutiny and limited in time frame to achieve efficiency while maintaining accountability.										
Individual who received delegated authority should be actively involved and possess direct and sufficient knowledge of the project/matter.										



Preparing every student to thrive in a global society.

Item 13

Executive Summary of FY 2009 - 2012 Bond Program Audit Recommendations

Total School Solutions conducted a Performance Audit of the Bond Program for FY 2009 – 2012. At the completion of the audit, there were 32 items that the auditors recommended for district action. Of the 32 items the District Staff has taken action on thirty (30); two (2) require no additional action. The following is the status presented to the Audit Committee.

As of	In Process	Under Review	Implemented	Not Implemented	Review No Action	Total
December 11, 2013	18	1	11	0	2	32
Progress	(5)	(1)	6	0	0	
March 12, 2014	13	0	17	0	2	32
Progress	13	0	17	0	2	32
June 1, 2014	0	0	30	0	2	32

East Side Union High School District Board of Trustees

J. Manuel Herrera, President Van Thi Le, Vice President Magdalena Carrasco, Clerk Frank Biehl, Member Lan Nguyen, Member
Chris D. Funk, Superintendent

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Item 14

SUBJECT: Contract Change Orders

For purposes of this Board Policy 3312.1, the District classifies procurements into two categories:

1. Capital construction related procurement; and
2. All other general and special procurement.

All contract changes orders shall be in accordance with Board Policy 3300 Expenditures and Payments, Administrative Regulation 3311 Bids and shall at all times comply with Public Contract Code section 20118.4 as applicable.

The Board delegates the authority to the Superintendent and the Assistant Superintendent of Business Services to approve contract change orders as follows, unless such change order(s) are prohibited by Public Contract Code section 20118.4 or other applicable law:

1. Capital construction related procurement contract change orders up to ten percent (10%) of the original Board-approved contract amount, but not to exceed \$175,000.00 in total.
 - a. Change orders to contracts for capital construction related professional services up to ten percent (10%) of the original contract value, not to exceed \$50,000.00.
2. All other general and special procurement contract change orders up to ten percent (10%) of the original Board-approved contract amount, but not to exceed \$25,000.00, provided that such change order does not: (i) extend the term of the contract; (ii) increase the price of the goods or services provided under the contract by greater than 10% of the original Board-approved contract amount, exclusive of any approved amendments; or (iii) alter the quality or quantity of services or good provided under the Board-approved contract.

The Board further delegates the authority to the Director of Construction to approve contract change orders for capital construction related procurement contract change orders up to ten percent (10%) of the original Board-approved contract amount, but not to exceed \$45,000.00 in total unless such change order(s) are prohibited by Public Contract Code section 20118.4 or other applicable law

All Board delegated signing authority items will be brought back to the Board for approval or ratification at the next scheduled regular board meeting after the approval of the change order. The Superintendent and/or the designee will provide recommendation of the budget source or budget modification necessary for funding these change orders.

Effective the 2014-2015 fiscal year, this Board Policy and delegation of authority to approve contract change orders shall be reviewed and renewed annually by the Board no later than the last regular meeting in June of each fiscal year.

Legal Reference:

PUBLIC CONTRACT CODE

20118.4 Change or Alteration in Contract

EDUCATION CODE

17604 Delegation of power to agents; liability of agents

EAST SIDE UNION HIGH SCHOOL DISTRICT

Code of Conduct for Interscholastic Coaches

Item 15

Preface

We, together with the California Interscholastic Federation/ Central Coast Section, believe that high school athletic competition should be fun but that it must also be a significant part of a sound educational program. We believe that those who coach student-athletes are, first and foremost, teachers who have a duty to assure that their sports programs **promote important life skills and the development of good character**. We believe that the essential elements of character building are embodied in the concept of sportsmanship and six core ethical values: trustworthiness, respect, responsibility, fairness, caring, and good citizenship (the "Six Pillars of Character_{sm}"). We believe, further, that the highest potential of sports is achieved when teacher-coaches consciously Teach, Enforce, Advocate and Model (T.E.A.M.) these values and are committed to the ideal of pursuing victory with honor. Finally, we believe that sincere and good faith efforts to honor the words and spirit of this Code will improve the quality of our programs and the well being of our student-athletes. This Code of Conduct applies to all fulltime and part-time paid and volunteer coaches involved in interscholastic sports.

I understand that in my position as a coach, I must act in accord with the following code:

TRUSTWORTHINESS _____ *initials*

1. *Trustworthiness*: be worthy of trust in all I do and teach student-athletes the importance of integrity, honesty, reliability and loyalty.

- *Integrity*: model high ideals of ethics and sportsmanship and always pursue victory with honor; teach, advocate and model the importance of honor and good character by doing the right thing even when it's unpopular or personally costly.
- *Honesty*: don't lie, cheat, steal or engage in or permit dishonest or unsportsmanlike conduct.
- *Reliability*: *fulfill* commitments; I will do what I say I will do; be on time.
- *Loyalty*: be loyal to my school and team; put the team above personal glory.

2. *Primacy of Educational Goals*: be faithful to the educational and character development missions of the school and assure that these objectives are not compromised to achieve sports performance goals; always place the academic, emotional, physical and moral well being of athletes above desires and pressures to win.

3. *Counseling*: be candid with student-athletes and their parents about the likelihood of getting an athletic scholarship or playing on a professional level. Counsel them about the requirement of many colleges preventing recruitment of student-athletes that do not have a serious commitment to their education, the ability to succeed academically or the character to represent their institution honorably.

4. *College Recruiters:* be honest and candid with college recruiters about the character and academic abilities and interest of student-athletes.

RESPECT _____ initials

5. *Respect:* treat all people with respect all the time and require the same of student-athletes

6. *Class:* be a good sport, teach and model class, be gracious in victory and accept defeat with dignity; encourage student-athletes to give fallen opponents a hand, compliment extraordinary performance, and show sincere respect in pre: and post game rituals.

7. *Taunting:* don't engage in or allow trash talking, taunting, boastful celebrations, or other actions that demean individuals or the sport.

8. *Respect Officials:* treat contest officials with respect; don't complain about or argue with official calls or decisions during or after an athletic event.

9. *Respect Parents:* treat the parents of student-athletes with respect; be clear about your expectations, goals and policies and maintain open lines of communication.

10. *Profanity:* don't engage in or permit profanity or obscene gestures during practices, sporting events, on team buses, or any other situation where the behavior could reflect badly on the school or the sports program.

11. *Positive Coaching:* use positive coaching methods to make the experience enjoyable, increase self esteem and foster a love and appreciation for the sport. Refrain from physical or psychological intimidation, verbal abuse, and conduct that is demeaning to student-athletes or others.

12. *Effort and Teamwork:* encourage student-athletes to pursue victory with honor, to think and play as a team, to do their best and continually improve through personal effort and discipline. Discourage selfishness and put less emphasis on the final outcome of the contest, than upon effort, improvement, teamwork, and winning with character.

13. *Professional Relationships:* maintain appropriate, professional relationships with student athletes and respect proper teacher-student boundaries. Sexual or romantic contact with students is strictly forbidden as is verbal or physical conduct of a sexual nature directed to or in view of student-athletes.

RESPONSIBILITY _____ initials

14. *Life Skills:* always strive to enhance the physical, mental, social and moral development of student-athletes and teach them positive life skills that will help them become well-rounded, successful and socially responsible.

15. *Advocate Education:* advocate the importance of education beyond basic athletic eligibility standards and work with faculty and parents to help student-athletes set and achieve the highest academic goals possible for them.

16. *Advocate Honor*: prominently discuss the importance of character, ethics and sportsmanship in materials about the athletic program and vigorously advocate the concept of pursuing victory with honor in all communications.
17. *Good Character*: foster the development of good character by teaching, enforcing, advocating and modeling (T.E.A.M.) high standards of ethics and sportsmanship and the six pillars of character.
18. *Role-Modeling*: be a worthy role-model, always be mindful of the high visibility and great influence you have as a teacher-coach and consistently conduct myself in private and coaching situations in a manner that exemplifies all I want my student-athletes to be.
19. *Personal Conduct*: refrain from profanity, disrespectful conduct, and the use of alcohol or tobacco in front of student-athletes or other situations where my conduct could undermine my positive impact as a role model. _____ *initials*
20. *Competence*: strive to improve coaching competence and acquire increasing proficiency in coaching principles and current strategies, character building techniques, and first aid and safety.
21. *Knowledge of Rules*: maintain a thorough knowledge of current game and competition rules and assure that my student-athletes know and understand the rules.
22. *Positive Environment*: strive to provide a challenging, safe, enjoyable, and successful experiences for the athletes by maintaining a sports environment that is physically and emotionally safe.
23. *Safety and Health*: be informed about basic first aid principles and the physical capacities and limitations of the age-group coached.
24. *Unhealthy Substances*: educate student-athletes about the dangers and prohibit the use of unhealthy and illegal substances including alcohol, tobacco and recreational or performance enhancing drugs.
25. *Eating Disorders*: counsel students about the dangers of and be vigilant for signs of eating disorders or unhealthy techniques to gain, lose or maintain weight.
26. *Physician's Advice*: seek and follow the advice of a physician when determining whether an injured student-athlete is ready to play.
27. *Privilege to Compete*: assure that student-athletes understand that participation in interscholastic sports programs is a privilege, not a right and that they are expected to represent their school, team and teammates with honor, on and off the field. Require student-athletes to consistently exhibit good character and conduct themselves as positive role models.
28. *Self-Control*: control my ego and emotions; avoid displays of anger and frustration; don't retaliate.
29. *Integrity of the Game*: protect the integrity of the game; don't gamble. Play the game according to the rules.

30. *Enforcing Rule:* enforce this Code of Conduct consistently in all sports-related activities and venues even when the consequences are high.

31. *Protect Athletes:* put the well being of student-athletes above other considerations and take appropriate steps to protect them from inappropriate conduct.

32. *Access:* help make your sport accessible to all diverse communities.

33. *Improper Commercialism:* be sensitive to and avoid unwholesome commercialism including inappropriate exploitation of my name or the name of the school and undue financial dependence on corporate entities. Make sure any affiliation or association with a corporate entity is approved by school and district officials.

FAIRNESS _____ *initials*

34. *Fair and Open:* be fair in competitive situations, selecting a team, disciplinary issues and all other matters; and be open-minded and willing to listen and learn.

CARING _____ *initials*

35. *Safe Competition:* put safety and health considerations above the desire to win; never permit student-athletes to intentionally injure any player or engage in reckless behavior that might cause injury to themselves or others.

36. *Caring Environment:* consistently demonstrate concern for student-athletes as individuals and encourage them to look out for one another and think and act as a team

CITIZENSHIP _____ *initials*

37. *Honor the Spirit of Rules:* observe and require student-athletes to observe the spirit and the letter of all rules including the rules of the game and those relating to eligibility, recruitment, transfers, practices and other provisions regulating interscholastic competition.

38. *Improper Gamesmanship:* promote sportsmanship over gamesmanship; don't cheat. Resist temptations to gain competitive advantage through strategies or techniques (such as devious rule violations, alteration of equipment or the field of play or tactics designed primarily to induce injury or fear of injury) that violate the rules, disrespect the highest traditions of the sport or change the nature of competition by practices that negate or diminish the impact of the core athletic skills that define the sport.

I have read and understand the requirements of this Code of Conduct. I will act in accord with this code. I understand that school (and district) officials as well as league and section officials will and should expect that I will follow this code.

Teacher-Coach Signature

Date