



INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees of
San José/Evergreen Community College District
San Jose, California

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees solely to assist you with respect to the review of expenses incurred by Executive Cabinet level staff, including the College Presidents, Vice Chancellors and other District Administrators and key personnel, for the year ended June 30, 2020. District's management is responsible for the presentation of expenses in the general ledger. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES:

For discretionary expenses incurred by Executive Cabinet level staff for the year ended June 30, 2020 we performed the following:

- 1) We obtained the expense detail for discretionary expenses incurred by Executive Cabinet level staff, including the College Presidents, Vice Chancellors and other District Administrators and key personnel and agreed the expense detail to the general ledger.
The District provided to us a list of all expenditures incurred by Executive Cabinet level staff for the year ended June 30, 2020. A total of \$1,162,934 in discretionary expenses (including \$335,813 of journal entries and other expenses, which were deemed by management to not be direct Executive Cabinet level staff expenses and thus properly removed from these expenses), representing 563 items from July 1, 2019 through June 30, 2020 were identified.
- 2) We haphazardly selected a total of 40 individual expenditure reimbursements from the expense detail and obtained related supporting documentation (i.e. invoice, receipts and warrant copies). We agreed the expenditure selected to the related supporting documents.
Our haphazard sample of 40 items represented \$223,795 in discretionary (and excluded journal entry and other expenses) expenses incurred by Executive Cabinet level staff for the year ended June 30, 2020. No findings were noted during our testing.
- 3) For the selected expenditures, we compared the business purpose noted on the supporting documentation to the applicable Board approved administrative policies for Purchasing and Procurement Card Procedures (AP 6330) and the Board Policy for Travel (AP 7400).

INFORMATION:

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the discretionary expenses. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

CWDL, Certified Public Accountants

San Diego, California
January 20, 2021