



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 the Board of Trustees for the year ended June 30, 2021. 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 the Board of Trustees for the year ended June 30, 2021 we performed the following:

- 1) We obtained the expense detail for discretionary expenses incurred by the Board of Trustees and agreed the expense detail to the general ledger.

The District provided to us a list of all expenditures incurred by the Board of Trustees for the year ended June 30, 2021. A total of \$2,782,807 in discretionary expenses (including \$37,729 of journal entries and other expenses, which were deemed by management to not be direct Board of Trustee expenses and thus properly removed from these expenses), representing 233 items from July 1, 2020 through June 30, 2021 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 \$2,459,464 in discretionary (and excluded journal entry and other expenses) expenses incurred by the Board of Trustees for the year ended June 30, 2021. 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 board policies and administrative policies over Business & Fiscal Affairs and Human Resources.

**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  
November 24, 2021

**Board of Trustees Discretionary Expenditures Audit**

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
1	'V0684033'	8/7/2020	\$ 24,831.00	Community College League of California	Purchase of San Jose-Evergreen CCD 2020-2021 Annual Membership Dues for: byron.breland@sjeccd.edu; sherri.brussseau@sjeccd.edu; bea.gonzalez@sjeccd.edu	BP 7400 indicates that the District Chancellor is authorized to attend conferences, meetings, and other activities that are appropriate to the functions of the District. The District Chancellor shall establish procedures regarding the attendance of other employees at conferences, meetings, or activities unless already included in the respective collective bargaining agreement or employee procedures handbook. The procedures shall include authorized expenses, advance of funds, and reimbursement.
2	'V0684303'	8/21/2020	\$ 7,000.00	The Lew Edwards Group	Payment for legal services rendered, PER B.P.O. Number B0017306 Amount due July 31, 2020	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
3	V0691154' B.P.O #B0017703	9/28/2020	\$ 1,133.00	SignGlasses, LLC	Payment for Remote CART services on 8/25 for "Governing Board Meeting - Zoom". 4:55pm-10:00pm; Remote CART services on 8/27 for "District-WideUpdate". 9:00am-12:30pm.	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
4	'V0691443'	10/5/2020	\$ 5,000.00	Narcisa, Inc	Payment for the Preparation: Expenses and honorarium to Facilitate Board Study session, research, and preparation of materials, Late August - September, 2020	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
5	'V0692547'	10/7/2020	\$ 2,000.00	Community College League of California	Purchase of Policy & Procedure Services, for the period of July 1, 2020 - June 30, 2021	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
6	'V0692804'	10/19/2020	\$ 1,599.00	Lisa Marie Owen	2020 Title IX Regulations Implementation Training (October 15-16, 2020)	BP 7400 indicates that the District Chancellor is authorized to attend conferences, meetings, and other activities that are appropriate to the functions of the District. The District Chancellor shall establish procedures regarding the attendance of other employees at conferences, meetings, or activities unless already included in the respective collective bargaining agreement or employee procedures handbook. The procedures shall include authorized expenses, advance of funds, and reimbursement.
7	'V0696029'	10/21/2020	\$ 17,500.00	Community College League of California	Purchase of membership for CCLC Board Docs 7/1/2020 - 6/30/2021	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
8	'V0696078'	10/26/2020	\$ 8,003.00	Association of Community College Trustees	District Membership Dues; Posting correction, JE moved from Conference/travel to Memberships	BP 7400 indicates that the District Chancellor is authorized to attend conferences, meetings, and other activities that are appropriate to the functions of the District. The District Chancellor shall establish procedures regarding the attendance of other employees at conferences, meetings, or activities unless already included in the respective collective bargaining agreement or employee procedures handbook. The procedures shall include authorized expenses, advance of funds, and reimbursement.
9	'000469'	10/31/2020	\$ 7,478.00	PRD END: 10/31/20 TM Employer Cont	Payroll: Jeffrey Lease Trustee, District 6 \$3,739.00 & Karen Martinez Trustee, District 2 \$3,739.00	BP 7110 indicates that the District Chancellor is delegated the authority to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.
10	'000471'	11/30/2020	\$ 7,478.00	PRD END: 11/30/20 TM Employer Cont	Payroll: Jeffrey Lease Trustee, District 6 \$3,739.00 & Karen Martinez Trustee, District 2 \$3,739.00	BP 7110 indicates that the District Chancellor is delegated the authority to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.
11	'V0698168'	12/9/2020	\$ 36,720.45	CWDL, Certified Public Accountants	Payments on District Audit, Investment Trust, and Expenditure Audit.	BP 6400 indicates that the District Chancellor shall assure that an annual outside audit is completed. The District Chancellor shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.
12	'000473'	12/31/2020	\$ 7,478.00	PRD END: 12/31/20 TM Employer Cont	Payroll: Jeffrey Lease Trustee, District 6 \$3,739.00 & Karen Martinez Trustee, District 2 \$3,739.00	BP 7110 indicates that the District Chancellor is delegated the authority to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.
13	'000475'	1/31/2021	\$ 7,478.00	PRD END: 01/31/21 TM Employer Cont	Payroll: Jeffrey Lease Trustee, District 6 \$3,739.00 & Karen Martinez Trustee, District 2 \$3,739.00	BP 7110 indicates that the District Chancellor is delegated the authority to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.

**Board of Trustees Discretionary Expenditures Audit**

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
14	'V0703631'	2/9/2021	\$ 746.39	US Bank Corporation Payment Center	Payment on purchases made by cardholder Sherri Brusseau. Purchases include home office supplies (envelopes, calendar, webcam for board meetings, desk lamp, external hardrive, anti blue light screen protector), large meeting capacity subscription, Chancellor's Office Editing Software annual subscription, From Equity Walk to Equity Talk (for Fuentes, Mann Ho, Lease, Livengood, Cruz, Bresseau, Martinez, Torres)	BP 6330 indicates that the District Chancellor may issue a Procurement (Pro) Card to certain authorized employees for qualified business transactions associated with minor purchases or travel expenditures when traveling on District business.
15	'V0703631'	2/9/2021	\$ 48.16	US Bank Corporation Payment Center	Payment on purchase made by cardholder Beatrice Gonzalez. USPS postage to ship plaques to Trustee Cruz & Nasol for serving as BOT.	BP 6330 indicates that the District Chancellor may issue a Procurement (Pro) Card to certain authorized employees for qualified business transactions associated with minor purchases or travel expenditures when traveling on District business.
16	'V0703713'	2/11/2021	\$ 1,884,710.91	County of Santa Clara Fin Agency	Payment on billing costs of the November 3rd, 2020 Presidential General Election	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
17	'V0703713'	2/11/2021	\$ 360,168.44	County of Santa Clara Fin Agency	Payment on billing costs of the November 3rd, 2020 Presidential General Election	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
18	'V0706834'	2/25/2021	\$ 1,187.00	US Bank Corporation Payment Center	Payment on purchases made by cardholder Beatrice Gonzalez. Community College League of CA \$597, & 3 registrations to the Effective Trusteeship Workshops \$295	BP 7400 indicates that the District Chancellor is authorized to attend conferences, meetings, and other activities that are appropriate to the functions of the District. The District Chancellor shall establish procedures regarding the attendance of other employees at conferences, meetings, or activities unless already included in the respective collective bargaining agreement or employee procedures handbook. The procedures shall include authorized expenses, advance of funds, and reimbursement.
19	'V0706844'	2/25/2021	\$ 750.00	GovPredict, Inc.	GP Access for SJECCD (Cancelled) check was voided, lost in mail. Check was reissued with two license renewals.	BP 7400 indicates that the District Chancellor is authorized to attend conferences, meetings, and other activities that are appropriate to the functions of the District. The District Chancellor shall establish procedures regarding the attendance of other employees at conferences, meetings, or activities unless already included in the respective collective bargaining agreement or employee procedures handbook. The procedures shall include authorized expenses, advance of funds, and reimbursement.
20	'V0706844'	2/25/2021	\$ 750.00	Phone2Action, Inc	GP Access for SJECCD (Cancelled) check was voided, lost in mail. Check was reissued with two license renewals.	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
21	'V0706834'	2/25/2021	\$ 47.05	US Bank Corporation Payment Center	Payment on purchases made by cardholder Beatrice Gonzalez. Walmart supplies \$15.05 & book "From Equity Talk to Equity Walk" \$32.00	BP 6330 indicates that the District Chancellor may issue a Procurement (Pro) Card to certain authorized employees for qualified business transactions associated with minor purchases or travel expenditures when traveling on District business.
22	'V0706834'	2/25/2021	\$ 35.29	US Bank Corporation Payment Center	Payment on purchases made by cardholder Beatrice Gonzalez. Two shipments via UPS (\$17.58+\$17.71)	BP 6330 indicates that the District Chancellor may issue a Procurement (Pro) Card to certain authorized employees for qualified business transactions associated with minor purchases or travel expenditures when traveling on District business.
23	'V0706865'	2/26/2021	\$ 1,727.00	SignGlasses, LLC	Payment for Remote Captioning attendance dates 12/2, 12/3, & 12/15/2020	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
24	'V0706917'	3/1/2021	\$ 1,000.00	Lisa Marie Owen	Payment for the ATIXA conference: 2020 Title IX Regulations Implementation	BP 7400 indicates that the District Chancellor is authorized to attend conferences, meetings, and other activities that are appropriate to the functions of the District. The District Chancellor shall establish procedures regarding the attendance of other employees at conferences, meetings, or activities unless already included in the respective collective bargaining agreement or employee procedures handbook. The procedures shall include authorized expenses, advance of funds, and reimbursement.
25	'V0716454'	4/26/2021	\$ 2,339.25	CDW Government, Inc.	Purchase of an Apple MBP TB 13 and Apple Magic Mouse. PO27042; laptop (less than \$5K) purchased by the District for the new Board Member, Trustee Torres	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
26	'000481'	4/30/2021	\$ 4,496.00	PRD END: 04/30/21 TM Earnings	Payroll: Maria Fuentes Trustee District4 \$562, Wendy Ho Trustee District 5\$562, Eduard Kaba Student Trustee EVC \$281, Jeffrey Lease Trustee District 6 \$562, Robert Livengood Trustee District 1 \$562, Craig Mann Trustee District 3 \$562, Karen Martinez Trustee District 2 \$562, Omar Torres Turstee District 7 \$562, Manushi Yapabandara Student Trustee SJCC \$281.	BP 7110 indicates that the District Chancellor is delegated the authority to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.
27	'V0729370'	6/29/2021	\$ 25,663.05	CWDL, Certified Public Accountants	Payment for FY21 District Audit, Interim	BP 6400 indicates that the District Chancellor shall assure that an annual outside audit is completed. The District Chancellor shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

**Board of Trustees Discretionary Expenditures Audit**

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
28	'E05122108'	5/6/2021	\$ 8,003.00	move to membership - Association of Community College Trustees Membership Renewal	Journal Entry adjustment moving the ACCT from conference/travel/training to Memberships - District Membership dues 7/1/2020 - 6/30/2021	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
29	'V0719556'	5/24/2021	\$ 2,039.70	Dell Marketing, LLP	Purchase of a XPS 15 7000 Series-7590 and a Dell Pro Briefcase. P0027041, laptop (less than \$5K) purchased by the District for the new Board Member, Trustee Livengood	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
30	'000483'	5/31/2021	\$ 4,496.00	PRD END: 05/31/21 TM Earnings	Payroll: Maria Fuentes Trustee District4 \$562, Wendy Ho Trustee District 5\$562, Eduard Kaba Student Trustee EVC \$281, Jeffrey Lease Trustee District 6 \$562, Robert Livengood Trustee District 1 \$562, Craig Mann Trustee District 3 \$562, Karen Martinez Trustee District 2 \$562, Omar Torres Trustee District 7 \$562, Manushi Yapabandara Student Trustee SJCC \$281.	BP 7110 indicates that the District Chancellor is delegated the authority to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.
31	'V0691254'	7/29/2020	\$ 750.00	GovPredict, Inc.	Payment for GP access for SJECED for the date range 7/22/2020 - 8/21/2020	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
32	'V0721057'	6/15/2021	\$ 750.00	Phone2Action, Inc	Payment for access to State Legislative Intelligence	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
33	'V0721188'	6/16/2021	\$ 205.63	US Bank Corporation Payment Center	Payment on purchases made by cardholder Byron D Brand. Doordash - Panera Bread \$20.26; Doordash - Pho Hoa Noodle \$25.70; Doordash - Back A Yard \$28.19; Doordash - Pho Ha Noi \$52.76; Uber Eats \$22.92; Uber Eats \$3.13; Grubhub - Habana Cuba \$25.22; Grubhub - Pita Hub \$27.45. Total \$205.63	AP 6300 indicates that the use of District funds for the purchase of food, nonalcoholic beverages, food services or other refreshments are authorized for educational purpose special events, including activities and events which support the mission, vision, values, goals and principles of the Board and increase community awareness of educational programs, and college efforts and promote individual and group support of local educational priorities, among other qualifying event types.
34	'V0722368'	6/29/2021	\$ 10,500.00	Narcisa, Inc	Payment for services rendered during Board retreat, includes phone & zoom interviews, coaching & technical assistance. Inv date 4/4/21	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
35	'V0722560'	6/29/2021	\$ 7,000.00	Narcisa, Inc	Payment for services rendered during Board meetings, includes phone & zoom interviews, coaching & technical assistance. Inv date 6/4/2021	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
36	'V0723372'	6/29/2021	\$ 2,826.00	Liebert Cassidy Whitmore	Payment for legal services - General Board Matters.	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
37	'V0723590'	6/29/2021	\$ 983.25	Pinnacle Sign Systems, Inc.	Purchase of ten frames for certificates going out to student trustees.	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
38	'V0723281'	6/29/2021	\$ 25.90	US Bank Corporation Payment Center	Payment on purchases made by cardholder Beatrice Gonzalez. UPS to deliver plaque to students serving as trustees for the 2020/2021 term.	BP 6330 indicates that the District Chancellor may issue a Procurement (Pro) Card to certain authorized employees for qualified business transactions associated with minor purchases or travel expenditures when traveling on District business.
39	'V0722920'	6/29/2021	\$ 21.84	Beatrice H. Gonzalez	Purchase of two frames for certificates going out to student trustees.	BP 6330 indicates that the District Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Public Contract Code Section 20651 as amended from time to time.
40	'000485'	6/30/2021	\$ 4,496.00	PRD END: 06/30/21 TM Earnings	Payroll: Maria Fuentes Trustee District4 \$562, Wendy Ho Trustee District 5\$562, Eduard Kaba Student Trustee EVC \$281, Jeffrey Lease Trustee District 6 \$562, Robert Livengood Trustee District 1 \$562, Craig Mann Trustee District 3 \$562, Karen Martinez Trustee District 2 \$562, Omar Torres Trustee District 7 \$562, Robert Andrade Student Trustee SJCC \$281.	BP 7110 indicates that the District Chancellor is delegated the authority to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.