



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 Chancellor 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 Chancellor for the year ended June 30, 2021 we performed the following:

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

The District provided to us a list of all expenditures incurred by the Chancellor for the year ended June 30, 2021. A total of \$1,589,666 in discretionary expenses (including \$9,613 of journal entries and other expenses, which were deemed by management to not be direct Chancellor expenses and thus properly removed from these expenses), representing 664 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 \$360,253 in discretionary (and excluded journal entry and other expenses) expenses incurred by the Chancellor 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

**Chancellor's Office Discretionary Expenditures Audit**

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
1	'V0682356'	7/7/2020	\$ 47,061.86	Admail-Express, Inc.	Payment for services rendered - Admail Permit #2 Mailed out Qty. 169,500 copies.	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.
2	'V0682356'	7/7/2020	\$ 30,415.97	Admail-Express, Inc.	Payment for services rendered - Admail Permit #2 Mailed out Qty. 169,500 copies.	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	'V0683703'	7/28/2020	\$ 7,800.00	Silicon Valley Leadership Group	Purchase of 2020 Membership Dues	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.
4	'V0684311'	8/24/2020	\$ 6,500.00	66 Training Services, LLC	Payment for Higher Education: Project Management services for SJCC Centennial Celebration (7/1/2020 - 7/31/2020)	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.
5	'V0692236'	10/5/2020	\$ 2,160.00	EduPhoto Tech LLC	Payment for Consulting and photography services for Centennial Celebration, includes work done for website.	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	'V0692640'	10/9/2020	\$ 1,040.00	FNIL IT, LLC	Payment for Website Updates - Maintenance, brochure, SSL Certificate, Apply page, Video page. 8hrs @ \$130/hr	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.
7	'V0692672'	10/12/2020	\$ 4,112.90	25th Hour Communications	Payment for Marketing communication agency services for SJCC Anniversary PR Campaign (July - September) & Social Media Management support for campaign.	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	'V0695972'	10/20/2020	\$ 7,840.00	Diaz and Associates	Payment for Lobbying Services provided from July 1 - August 31, 2020. Governmental Relations and Advocacy Services on behalf of SJECED.	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.
9	'V0696035'	10/22/2020	\$ 3,500.00	Robert Jackson Consulting	Payment for Guest Speaker - (cancelled) check was voided	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.
10	'V0696847'	11/10/2020	\$ 3,500.00	Robert Jackson Consulting	Payment for Speaking at the virtual African American Male Summit October 22, 2020 along with Dr. Calvin Mackie, Robert Jackson, and Marc Lament hill.	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.
11	'V0696905'	11/12/2020	\$ 2,069.58	Rojelio Vasquez	Payment for Reimbursement for travel (cancelled) Voided Check	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.
12	'V0696906'	11/12/2020	\$ 165.60	Rojelio Vasquez	Payment for Reimbursement for travel (cancelled) Voided Check	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.
13	'V0697175'	11/17/2020	\$ 2,069.58	Rojelio Vasquez	Payment for Reimbursement for travel regarding Vice President position at EVC (hotel charges)	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.

**Chancellor's Office Discretionary Expenditures Audit**

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
14	'V0697174'	11/17/2020	\$ 165.60	Rojelio Vasquez	Payment for Milage reimbursement - EVC VP position, WHEREAS the District offered Mr. Vasquez a position of employment with the District, and subsequently determined to pursue a different direction and rescinded its offer of employment to Mr. Vasquez prior to his beginning employment with the District.	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.
15	'V0697337'	11/23/2020	\$ 500.00	Silicon Valley Leadership Group	Payment for 10/30/2020 Annual Luncheon Ticket that turned into a virtual forum with Dr. Fauci.	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.
16	'V0697878'	11/30/2020	\$ 7,840.00	Diaz and Associates	Payment for Lobbying Services provided from Sept 1 - Oct. 31, 2020. Governmental Relations and Advocacy Services on behalf of SJECDD.	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	'V0699382'	12/30/2020	\$ 795.00	Rotary Club of San Jose	Purchase of Annual Membership for FY 2020-2021	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.
18	'000472'	12/31/2020	\$ 31,180.67	PRD END: 12/31/20 EM Earnings	Payroll: Byron Clift Breland, Chancellor	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.
19	'V0702377'	12/31/2020	\$ 6,500.00	66 Training Services, LLC	Payment for Higher Education: Project Management services for SJCC Centennial Celebration (11/1/2020 - 11/30/2020)	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.
20	'V0702378'	12/31/2020	\$ 6,500.00	66 Training Services, LLC	Payment for Higher Education: Project Management services for SJCC Centennial Celebration (12/1/2020 - 12/31/2020)	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.
21	'V0702309'	1/19/2021	\$ 331.23	CDW Government, Inc.	Purchase of Microsoft Extended Hardware Service Plan - extended service agreement of 3 years	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.
22	'V0702376'	1/22/2021	\$ 1,260.00	EduPhoto Tech LLC	Payment for District Flickr Account Support and Consulting.	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.
23	'000474'	1/31/2021	\$ 31,180.67	PRD END: 01/31/21 EM Earnings	Payroll: Byron Clift Breland, Chancellor	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.
24	'V0703631'	2/9/2021	\$ 1,146.37	US Bank Corporation Payment Center	Payment on purchases made by cardholder Beatrice Gonzalez. The Medalcraft Mint, Inc. - Medallion for Presidential Investiture for Dr. Rowena M. Tomaneng.	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.
25	'V0708544'	3/12/2021	\$ 7,840.00	Diaz and Associates	Payment for Lobbying Services provided from 11/1 - 12/31/2020	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.
26	'V0712487'	3/24/2021	\$ 25,000.00	University of Southern California	Purchase of 1-year subscription to the CA Community College Equity Leadership Alliance (7/1/2020 - 6/30/2021)	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.

**Chancellor's Office Discretionary Expenditures Audit**

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
27	'V0712504'	3/25/2021	\$ 1,500.00	American Association of Community Colleges	Purchase of AACC/DISTRICT - AACC -Institutional Member - District office 1/1/21 - 12/31/2021	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.
28	'000478'	3/31/2021	\$ 25,514.84	PRD END: 03/31/21 EM Earnings	Payroll: Sherri Brusseau \$9,686.17 Exec. Admin Asst-Chancellor; Beatrice Gonzalez \$6,042.50 Secretary, Chancellor's Office; Joy Pace \$9,786.17 Executive Admin Assistant	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.
29	'000478'	3/31/2021	\$ 10,921.87	PRD END: 03/31/21 EM Earnings	Payroll: Lori Suzette Adachi, Institutional Advancement Office	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.
30	'V0712884'	4/1/2021	\$ 7,840.00	Diaz and Associates	Payment for Lobbying Services provided from 1/1/21 - 12/28/2021	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.
31	'000480'	4/30/2021	\$ 25,514.84	PRD END: 04/30/21 EM Earnings	Payroll: Sherri Brusseau \$9,686.17 Exec. Admin Asst-Chancellor; Beatrice Gonzalez \$6,042.50 Secretary, Chancellor's Office; Joy Pace \$9,786.17 Executive Admin Assistant	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.
32	'V0719411'	5/20/2021	\$ 11,950.00	66 Training Services, LLC	Approvals to pay for services rendered. Payment on three vouchers: Higher Education Project Mgmt Services;	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	'V0719435'	5/21/2021	\$ 3,500.00	25th Hour Communications	Payment for March, Marketing Communications Services and Social Media Management for SJCC Anniversary Campaign.	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.
34	'V0719437'	5/21/2021	\$ 3,500.00	25th Hour Communications	Payment for April, Marketing Communications Services and Social Media Management for SJCC Anniversary Campaign.	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	'V0720903'	6/10/2021	\$ 496.62	Dell Marketing, LLP	Purchase of Dell Ultra Sharp 27 4K USB-C Monitor for Trustee Fuentes	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	'V0721405'	6/21/2021	\$ 25,000.00	University of Southern California	Payment to USC Race & Equity Center for CA Community College Alliance	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.
37	'V0728266'	6/29/2021	\$ 2,905.60	EduPhoto Tech LLC	Partial charge for bound books and scanning of historical project.	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	'V0728266'	6/29/2021	\$ 2,880.00	EduPhoto Tech LLC	Partial charge for bound books and scanning of historical project.	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.
39	'V0723795'	6/29/2021	\$ 232.52	Verizon Wireless	Payment for CHANCELLOR: SHERRI HOTSPOT, R. LEDESMA & CHANCELLOR BRELAND 38.01X3 6/14/21-07/13	BP 6450 indicates that the District Chancellor shall determine if it is in the best interests of the District to provide a cellular or wireless phone at District expense.
40	'V0728266'	6/29/2021	\$ 21.20	EduPhoto Tech LLC	Partial charge for bound books and scanning of historical project.	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.