



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, 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 Executive Cabinet level staff for the year ended June 30, 2021 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, 2021. A total of \$13,324,579 in discretionary expenses (including \$446,189 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 4,776 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 \$1,483,346 in discretionary (and excluded journal entry and other expenses) expenses incurred by Executive Cabinet level staff 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

Executive Cabinet Discretionary Expenditures Audit

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
1	'V0684034'	8/7/2020	\$ 24,108.00	EAB Global, Inc	Payment for Education Advisory Board: Coverage: July 1, 2020 June 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.
2	'V0684215'	8/13/2020	\$ 26,100.00	EdSights, Inc	Purchase of EdSights Core Solution 1-Year Fee	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	'V0686649'	8/26/2020	\$ 46,180.75	Admail-Express, Inc.	Payment for Postage Qty 167,930 Admail Permit #2	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	'V0686649'	8/26/2020	\$ 26,402.97	Admail-Express, Inc.	Payment for Printing Qty 167,930 Admail Permit #2, includes printing and reprographics expenses.	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	'V0687385'	9/4/2020	\$ 15,000.00	IData, Incorporated	Payment for Training and Support Implementation Service (140 hours)	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	'V0687995'	9/9/2020	\$ 6,000.00	Jeremiah J. Sims	Payment for IMPACT Equity Training for Dean's Academy: 3 sessions of training. Surveys.	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	'V0689133'	9/15/2020	\$ 23,624.28	Cambridge West Partnership, LLC	Payment for Consulting Services provided to San Jose Evergreen Community College District with assist regarding budgeting, reporting and certifications per signed ICA dated 05/15/20 with purchase order no. B0017745. This is final invoice for the project. Actual hours for month of July & August are 147.25 hours, rate \$160/hr. & UPS charges to return District Laptop \$64.28.	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	'V0691400'	10/5/2020	\$ 23,750.00	Docusign Inc	Payment for eSignature Business Pro Edition - Envelope Subs. (Adopt.Accel.)-Envelope Allowance; Plus Support-Plus Support	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	'V0691607'	10/5/2020	\$ 19,947.00	Analytic	Purchase of Annual renewal of Analytic Application Hosting and Software Licensing Agreement for Human Resources, Financial, Budget Development, Leave Mgmt Systems for the period 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.
10	'JF10212001'	10/13/2020	\$ 45,928.99	PM exp tsfr incept - 05/31/20	Ground Lease Debt Relief (15+ years) \$744,400 at inception 5/31/20. PM JE allocation, quarterly calculated using all the bond invoices by 5/31/20 that are not allocated to specific projects in #39905.	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.
11	'V0695962'	10/19/2020	\$ 17,631.00	Law Offices of Amy Oppenheimer	Payment for Legal services from 8/3/2020 - 8/31/2021	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.
12	'V0696089'	11/1/2020	\$ 33,903.35	Rajkovich Brothers Partnership, LP	Payment for Ground lease payment for Technology Center, November 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.
13	'V0697336'	11/23/2020	\$ 591,205.00	Bay Area Com Col Dist JPA	Payment for Member Contribution for FY 2020/2021	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.

Executive Cabinet Discretionary Expenditures Audit

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
14	'000470'	11/30/2020	\$ 91,746.36	PRD END: 11/30/20 EM Earnings	Payroll: Sylvia Bellinghausen \$6,088.83 Asset & Inventory Tech; Hien Cao \$5,779.83 Payroll Tech; Yumei Chen \$8,769.75 Staff Accountant; Thao Doan \$3,502.60 Account Clerk, Senior; Connie Hilbert \$9,011.42 Payroll Coordinator; Amanda Ikner \$5,578.58 Account Clerk Senior; Luis Juarez \$5,419.92; Alison Lingalugari \$5,779.83 Payroll Tech; Carlos Marques \$7,747.17 Purchasing Agent; Tu Nguyen \$4,597.58 Acct Clerk Senior; Arlene Rapinan \$5,628.58 Acct Clerk Sr; Richard Su \$9,413.58 Staff Accountant Lead; Margaret Tow \$7,580.67 Staff Accountant; Jimmy Truong \$5,336.92 Warehousing/Distribution Coordinator; Hong Yang \$1,511.10 Staff Accountant	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.
15	'V0697907'	12/1/2020	\$ 3,189.00	Elvira Valderrama	Staff Development Funds for Elvira Valderrama - returning to school to obtain BA, with a concentration in Human Resources. Cost of classes and books.	BP 7160 indicates that it is the intent of the District to maximize professional development opportunities for its employees. 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.
16	'V0698273'	12/10/2020	\$ 45,100.54	OmniUpdate, Inc	Payment on web services include: Implementation of SaaS, Content Migration and redesign by Red Rooster.	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	'V0698425'	12/11/2020	\$ 17,658.38	Atkinson, Andelson, Loya, Ruud and Romo	October billing for general legal advice, general personnel advice, and AFT faculty negotiations for 2020-21.	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.
18	'000472'	12/31/2020	\$ 56,185.17	PRD END: 12/31/20 EM Earnings	Payroll: Eileen Luna \$8,967.42 HR Specialist, Senior; Michelle McKay \$9,836.17 Benefits Coordinator; Arlene Miranda \$8,539.33 HR Specialist; Lisa Owen \$9,695.08 HR Analyst, Senior -Compliance; Elvira Valderrama \$8,967.42 HR Specialist, Senior; Yi Xiao \$10,179.75	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	'000472'	12/31/2020	\$ 13,762.58	PRD END: 12/31/20 EM Earnings	Payroll: Rosalie Ledesma Executive Director Gov/Ext. Aff.	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.
20	'V0699498'	1/13/2021	\$ 29,000.00	Glacier Communications	Payment to Glacier for digital platform advertising and social media advertising for the period between 1/6/2021 - 4/30/2021.	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.
21	'V0702473'	1/26/2021	\$ 3,100.00	Liebert Cassidy Whitmore	Bay Area CCD Employment Relations Consortium Membership for 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.
22	'000474'	1/31/2021	\$ 56,185.17	PRD END: 01/31/21 EM Earnings	Payroll: Eileen Luna \$8,967.42 HR Specialist, Senior; Michelle McKay \$9,836.17 Benefits Coordinator; Arlene Miranda \$8,539.33 HR Specialist; Lisa Owen \$9,695.08 HR Analyst, Senior -Compliance; Elvira Valderrama \$8,967.42 HR Specialist, Senior; Yi Xiao \$10,179.75	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.
23	'000474'	1/31/2021	\$ 13,762.58	PRD END: 01/31/21 EM Earnings	Payroll: Rosalie Ledesma Executive Director Gov/Ext. Aff.	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	'V0703024'	2/1/2021	\$ 20,000.00	Image X Media, Inc	Evergreen Valley College Web Site Redesign.	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.
25	'000476'	2/28/2021	\$ 13,762.58	PRD END: 02/28/21 EM Earnings	Payroll: Rosalie Ledesma Executive Director Gov/Ext. Aff.	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.
26	'V0708506'	3/10/2021	\$ 42,552.88	Professional Exhibits & Graphics	Payment for detailing and project management services, fabricating plexiglass barriers, delivery and installation of barriers in staff/student interaction areas.	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.

Executive Cabinet Discretionary Expenditures Audit

Tab #	Ref No	Trans.Date	Amount	Description	Detailed Description	Applicable AP/BP
27	'V0712626'	3/29/2021	\$ 17,500.00	The Institute for Evidence Based Change	Payment on balance due for Contracted 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.
28	'V0712992'	4/5/2021	\$ 28,281.62	Omega Industrial Supplies, LLC	Payment for purchase and delivery of Qty. 84 MMS019-CS All Wipes 145	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	'V0718950'	5/17/2021	\$ 4,500.00	AEI Speakers Bureau	Payment for the services (Speaking Fee) of Kim Phuc at an appearance for San Jose-Evergreen CCD on 4/29/2021	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.
30	'V0719714'	5/31/2021	\$ 20,000.00	University of Southern California	Payment to USC Race & Equity Center for four Service Faculty Inquiry Grup sessions.	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	'V0719796'	6/2/2021	\$ 35,000.00	Milagro Marketing LLC	Payment for Creative design support for January - June 2021 as per contract agreement.	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	'V0719958'	6/7/2021	\$ 20,000.00	Hanover Research	Payment for Service Agreement with Hanover Research: Hanover will provide SJCC unlimited access to customized research over the course of the membership term. SJCC will have the authority to request research services on any topic throughout the membership term within the confines of one (1) sequential queue.	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	'V0721097'	6/15/2021	\$ 3,000.00	Jamila Lyiscott Ph. D	Payment for speaking at an Event Series.	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	'V0721151'	6/15/2021	\$ 1,000.00	George Downes	Payment to George Downes "WooWoomonroe" to host an Online Virtual Bingo/Trivia Event with drag performances included for EVC's June Pride Month Celebration.	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	'V0721831'	6/22/2021	\$ 1,038.97	US Bank Corporation Payment Center	Payment on purchase made by cardholder Raniyah Johnson, to vendor Jackie Caters, for the EVC Volunteer Appreciation BBQ.	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.
36	'V0724139'	6/29/2021	\$ 16,956.07	Atkinson, Andelson, Loya, Ruud and Romo	Payment for legal services rendered: General legal & personnel advice.	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	'V0728284'	6/29/2021	\$ 16,743.00	Oppenheimer Investigations Group LLP	Payment for legal services rendered: write report, review, emails, analysis, interviews & finalize documents.	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	'V0723585'	6/29/2021	\$ 8,692.00	Lynette V. Apen	Staff Development Funds for Lynette V Apen, cost of one semester's tuition from San Jose University for Doctor of Nursing Practice	BP 7160 indicates that it is the intent of the District to maximize professional development opportunities for its employees. 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	'V0722401'	6/29/2021	\$ 1,348.01	4IMPRINT by Nelson Marketing	Payment for imprint services on (25) Kirra Vacuum Tumblers, (10) Embroidered Silk Touch Performance Pullovers for Men & (11) for Ladies, and (50) Fun Totes full color.	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	'V0724046'	6/30/2021	\$ 3,500.00	Deanna Clara Herrera	Tuition for MBA Program at CSU Monterey Bay - advance education & professional enrichment	BP 7160 indicates that it is the intent of the District to maximize professional development opportunities for its employees. 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.