

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

D. Michael Hamner, FAIA, Chair
American Institute of Architects
Robert Campbell, Vice-Chair
L.A. Co. Auditor-Controller's Office
Dr. Samantha Rowles, Secretary
LAUSD Student Parent
Patrick MacFarlane, Executive Committee
Early Education Coalition
Scott Pansky
L.A. Area Chamber of Commerce

Bevin Ashenmiller
Tenth District PTSA
Neelura Bell
CA Charter School Association
Sandra Betts
CA Tax Reform Association
Ashley Kaiser
Assoc. General Contractors of CA
Mellina Lathe
LAUSD Student Parent
Charlotte Lerchenmuller
Assn. of CA School Admin. - Retired
Aleigh Lewis
L.A. City Controller's Office
Jennifer McDowell
L.A. City Mayor's Office

Jason Peterson (Alternate)
L.A. Co. Federation of Labor AFL-CIO
Tamar Poladian-Perron
31st District PTSA
Rachelle Anema (Alternate)
L.A. Co. Auditor-Controller's Office
Monica Carlos (Alternate)
LAUSD Student Parent
Asha Lang (Alternate)
LAUSD Student Parent
Jeanalee Obergfell (Alternate)
L.A. City Mayor's Office
Brendan Sullivan (Alternate)
Tenth District PTSA

Joseph P. Buchman – Legal Counsel
Burke, Williams & Sorensen, LLP
Lori Raineri and Keith Weaver – Oversight Consultants
Government Financial Services Joint Powers Authority

Timothy Popejoy
Bond Oversight Administrator
Perla Zitle
Bond Oversight Coordinator

RESOLUTION 2026-16

RESOLUTION REGARDING THE REQUIREMENTS FOR BOND OVERSIGHT COMMITTEE PARTICIPATION IN BOND AUDIT PLANNING AND AUDITOR COMMUNICATION

WHEREAS, Article XIII A of the California Constitution (Proposition 39) requires that school districts receiving bond authorization at the 55% voter threshold must conduct an annual, independent performance audit and an annual, independent financial audit to ensure funds are expended only on specific projects; and

WHEREAS, these constitutional audit requirements serve as a structural accountability mechanism embedded in the constitutional framework authorizing the issuance of Los Angeles Unified School District (LAUSD or District) bonds and a "quid pro quo" for the public's authorization of bonded indebtedness at a reduced voter threshold; and

WHEREAS, California Education Code §15278 mandates that the School Construction Bond Citizens' Oversight Committee (BOC) shall "actively review" and report on the proper expenditure of taxpayer money, a function that necessitates more than passive receipt of a finalized document; and

WHEREAS, California Education Code §15280 creates a mandatory obligation for the District Board of Education to provide the BOC with "any necessary technical assistance" in furtherance of its purpose; and

WHEREAS, the Generally Accepted Government Auditing Standards (GAGAS), also known as the "Yellow Book," require auditors to communicate audit objectives, scope, methodology, and timing to "those charged with governance"; and

WHEREAS, GAGAS defines "those charged with governance" to include oversight bodies responsible for accountability, a definition that squarely encompasses the statutory role of the BOC; and

WHEREAS, GAGAS §8.10 and §6.05 establish an independent professional obligation for the auditor to communicate directly with the BOC during the planning phase of the performance and financial audits; and

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WHEREAS, the California Association of Bond Oversight Committees (CABOC), an advisory but authoritative resource for bond oversight committees, explicitly identifies participation in audit entrance conferences and scope determination as a core BOC right and best practice; and

WHEREAS, the District Chief Financial Officer’s (CFO) staff have refused the BOC access to the independent auditor during the planning process, asserted that the BOC’s role is limited to receiving a final report, and in some instances claimed that no entrance conference was held; and

WHEREAS, such restrictions on BOC access are contrary to California constitutional requirements, controlling Education Code provisions, and authoritative professional auditing standards.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Bond Oversight Committee restates its legal right and mandate to participate in the LAUSD bond audit planning process, including the right to attend entrance conferences for both the annual performance and financial audits; and
2. The BOC requests that the Board of Education and Superintendent directs the District’s CFO to arrange a meeting between BOC leadership and the external auditor to discuss audit objectives, scope, methodology, and any limitations under Ed. Code §15278, §15280, and GAGAS §8.10 as the legal and professional basis.
3. The BOC requests that the Board of Education and Superintendent fulfill the mandatory obligation under Education Code §15280 to provide the necessary technical assistance by facilitating direct communication between the BOC leadership and the independent auditors during the planning phase of all bond-related audits; and
4. The BOC requests that the District’s CFO staff provide a copy of the auditor’s FY25 bond audit plan, required by GAGAS §8.16, and that the BOC notify the CFO that any audit conducted without the required GAGAS communications to "those charged with governance" risks that it may result in a deficiency in audit planning documentation and potential non-compliance with professional standards.
5. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and Superintendent and posted on the BOC’s website.

ADOPTED on May 28, 2026, by the following vote:

AYES: 15

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 0

/Michael Hamner/

/Robert Campbell/

D. Michael Hamner
Chair

Robert Campbell
Vice-Chair