

## CVESD School Bond Transparency Rubric for the 2023 Report Card

On the District's ICOC Website		Yes/No
<b>1. Committee Bylaws</b>	A link to the committee bylaws is available on the ICOC website.	Yes
<b>2. Member Information</b>	A list of the names of all ICOC members is available on the ICOC website.	Yes
<b>3. Meeting Agendas and Minutes</b>	Links to the most up-to-date meeting minutes and agendas are available on the ICOC websites.	Yes
<b>4. Additional Meeting Materials</b>	Links to attachments, appendices, presentations, and other additional materials for every ICOC meeting are available on the ICOC website.	Yes
<b>5. Annual Reports</b>	A link to the Annual Reports is available on the ICOC website.	Yes
<b>6. Performance Audits</b>	A link to separate Performance Audits is available on the ICOC website, or under a separate heading within the Financial Audits.	Yes
<b>7. Financial Audits</b>	A link to the Financial Audit is available on the ICOC website.	Yes
<b>8. Project List</b>	All projects currently being funded by the bond are listed on the ICOC website.	Yes
<b>9. Project Descriptions</b>	A brief written description of each project can be found on the ICOC website.	Yes
<b>10. Project Progress</b>	The current status and plan of action for each project can be found on the ICOC website.	Yes
<b>11. Bond Background</b>	A brief description of the bond, for what it is intended, when it was passed, and its amount can be found on the ICOC website.	Yes
<b>12. Contact Information</b>	The school district phone number and an email address of the ICOC point of contact is listed on the ICOC website.	Yes



<b>13. Vacancies listed</b>	Any committee vacancies, expected vacancies, or lack of vacancies are listed on the ICOC website.	Yes
<b>14. Number of Vacancies</b>	The number of current ICOC committee vacancies is listed on the ICOC website. <b>While this is not a scored criterion</b> , SDCTA recommends having no vacancies when possible.	0
<b>15. 2022 Annual Reports Available</b>	The 2022 Annual Report is available on the ICOC website.	Yes
<b>16. 2022 Audit Available</b>	The 2022 Audit is available on the ICOC website.	Yes

<b>On the 2022 Annual Report and/or Audits</b>		<b>Yes/No</b>
<b>17. Budget Overview</b>	A breakdown of how the budget was allocated for the past year is found in the annual report or audit.	Yes
<b>18. Program Status Updates</b>	An explanation of the current status of the bond program is found in the annual report or audit.	Yes
<b>19. Detailed Discussion of Projects</b>	A detailed discussion about what was accomplished in the past year and future plans for bond projects are found in the annual report	Yes
<b>20. Basic Financial Information</b>	Basic financial information can be found in the audit in accordance with general auditing standards.	<b>Yes</b>
<b>21. Expenditures Itemized by Project/Site</b>	All expenditures are itemized by project within the Financial Audit.	<b>Yes</b>
<b>22. Prop 39 Required Audit Findings</b>	Audits fulfill the requirements set forth by Proposition 39.	<b>Yes</b>



<b>23. Additional Recommendations</b>	There is a separate heading within the Audit called “Additional Recommendations,” or a clear list of recommendations by the Auditor is easily found within the Audit.	Yes
<b>24. Detailed ICOC Member Information</b>	Section includes member names and positions, as well as contact information for at least one member.  (This point can be given if the information is found on the ICOC website or in another document)	Yes
<b>25. Project Progress Report</b>	The current status of all projects, further work that needs to be completed, and a general timeline for expected completion can be found in the annual report or audit.	Yes
<b>26. Audits Performed by Third Party</b>	Audits are performed by an independent auditor in accordance with the law.	Yes
<b>27. Performance Audits meet SDCTA Standards</b>	Performance audits are in line with SDCTA’s recommendations found on the <a href="#">Oversight Committee Best Practices</a> document (starts on page 4, text highlighted in yellow).	Yes
<b>28. Did the District pass a resolution on Performance Audits?</b>	Did the District pass a resolution requiring the following elements of the Performance and/or the Financial Audit:  (A) That the District conduct a Performance Audit that considers the appropriate scope and ways to improve Program effectiveness and efficiency;  (B) That a member of the oversight committee is involved in the auditor selection process and in the development of the audit’s scope of work; and  (C) That the oversight committee reviews the Performance and Financial Audits before they are presented to the Board?	A, C

**Final score: 27/27**