

**WEST KERN COMMUNITY COLLEGE DISTRICT
MINUTES OF THE BOARD OF TRUSTEES**

SPECIAL MEETING

January 27, 2016

A special meeting of the Board of Trustees of the West Kern Community College District was called to order by President Billy White at 5:00 p.m. in the District Cougar Room. Trustees Emmanuel Campos, Michael Long and Kal Vaughn were present. Trustee Dawn Cole was absent. Executive Vice President of Administrative Services Brock McMurray and Executive Secretary Shelley Klein were also in attendance.

PLEDGE OF ALLEGIANCE

President White led the Pledge of Allegiance.

CLOSED SESSION

At 5:01 p.m. it was moved by Trustee Vaughn, seconded by Trustee Campos and unanimously carried, that the Board convene in Closed Session to discuss the District's position regarding the following matters:

- A. Public Employee Appointment/Employment, Government Code Section 54957
- B. Public Employee Performance Evaluations, Government Code Section 54957
- C. Public Employee Discipline/Dismissal/Release/Reassignment, Government Code Section 54957
- D. Conference with Labor Negotiators, Government Code Section 54957
Agency Designated Representative: Superintendent/President
Employee Organizations: TC Faculty Association, CSEA Chapter #543 & Management /Supervisory/Classified Confidential Employees

RECONVENE IN PUBLIC SESSION; ANNOUNCE CLOSED SESSION ACTIONS

At 5:35 p.m., it was moved by Trustee Long, seconded by Trustee Campos and unanimously carried, to reconvene in Public Session. President White reported that no action was taken during Closed Session.

PUBLIC COMMENT ON AGENDA ITEMS

President White called for public comment. There being none, the meeting continued.

2014 - 2015 FINANCIAL AUDIT

Director of Fiscal Services Jim Nicholas distributed the 2014-15 financial audit prepared by the accounting firm of Vavrinek, Trine, Day & Co. Mr. Nicholas noted that the Management's Discussion and Analysis (pages five through twelve) contains a narrative overview and analysis of the District's financial activities during the fiscal year, as well as the overall financial condition of the District for the year ended June 30, 2015.

Mr. Nicholas reported that the audit reflects the District's compliance with applicable regulations resulting in an "unmodified" opinion and briefly reviewed the following sections of the audit:

Letter to the Board of Trustees (Communication with Governance) Summarizing the Audit; the Financial Section; the Required Supplementary Information; the Supplementary Information; the Independent Auditor's Report; the Schedule of Findings and Questioned Costs; and the Addition Supplementary Information (Unaudited). Mr. Nicholas noted that the summary of the auditor's results appear on page 86 and reflects compliance with state and federal regulations with no recommendations reported. Mr. Nicholas was pleased to report that the 2014-15 Audit is the "cleanest" report the District has experienced in the last decade.

Discussion took place regarding the Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2015. The summary included two topics - financial reporting (District preparation for the audit) and vacation accruals. The section included the auditor's recommendations to correct the deficiencies and the status of the District's implementation of steps to make corrections.

President White commended Mr. Nicholas and his staff for preparation and submission of the very strong audit. He noted the Board's concern regarding the timeliness of the submission of the audit. Mr. Nicholas reviewed events in his department and changes in GASB standards late in the year that caused the late submission and plans to improve its timeliness in the future.

On a motion by Trustee Long, seconded by Trustee Campos and unanimously carried, the 2014 - 2015 Financial Audit was approved.

PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

No comments were heard.

ADJOURNMENT

On a motion by Trustee Vaughn, seconded by Trustee Campos and unanimously carried, the meeting was adjourned at 6:18 p.m.

Respectfully Submitted:

Kal Vaughn, Secretary