

**State Allocation Board  
Audit Subcommittee  
“*Defining the Scope of OPSC Audit Authority*”**

**Establishing the Goal of the Audit Function**

**August 11, 2009 9:30am  
State Capitol, Room 4203**

**Opening Remarks:**

**Senator Alan Lowenthal, Chair**

**Audit Functions and Objectives**

**Elaine Howle—California State Auditor**

**Overview: Evolution of OPSC Audit Process**

**Rob Cook—Executive Officer, Office of  
Public School Construction (OPSC)**

**Overview: Evolution of Link between LEA Audit and OPSC  
Audit Process**

**Lettie Boggs, Accountant, Software designer of  
tracking program for school construction projects.**

**Audit Guide Committee: Model for SAB Audit Process?**

**Arlene Matsuura Education Fiscal Services  
Consultant, School Fiscal Services Div., CDE**

**Public Comment**

**Establishing the goal of SAB audits of Leroy Greene School  
Facilities Act projects**

**Committee Discussion led by  
Senator Alan Lowenthal**

***What was intended in the establishment of the School  
Facilities Program?***

***Finding a Balance between Accountability and the  
Use of Limited State and Local Resources.***