



TAPInternational

# Desk Review of Valley Water's Standing Committee Meeting Preparation and Implementation Process

Brief

March 25, 2020

## **INDEPENDENT AUDITOR OVERVIEW**

In 2017 the Santa Clara Valley Water District (Valley Water) Board of Directors approved the selection of its first independent auditor, TAP International. TAP International reports to and is accountable to the Board Audit Committee and the full Board of Directors. The Board of Directors, seeking to advance open and accountable government, initiated an independent audit and assessment, which in turn will improve the economy, efficiency, and effectiveness of Valley Water.

As described in Valley Water's Request for Proposal and subsequently required under the contract executed in 2018, the scope of services required of the Independent Auditor include:

- Provide advice and recommendations on audits of government programs.
- Develop an annual audit program, calendar, and budget.
- Conduct audits as directed by the Board Audit Committee.
- Prepare and deliver formal and informal audit reports and presentations.
- Attend Audit Committee and Board of Directors meetings.
- Meet with Valley Water staff as needed.
- Provide additional staff resources as determined by the Audit Committee.
- Conduct specific audits as directed by the Board of Directors.

## **WHY A DESK REVIEW WAS CONDUCTED**

The Board Audit Committee requested that TAP International, serving as the Independent Auditor of the Board of Directors, conduct a limited review of how other public jurisdictions implement meeting processes applicable to standing committees governed by the Ralph M. Brown Act (Brown Act). The Brown Act was originally enacted in 1953 by the California Legislature to ensure that local public agencies deliberate and act on governmental matters at meetings open to the public and in which the public may participate. To further this goal, the Brown Act generally requires that all items proposed to be discussed or voted on at a local agency be noticed on a posted agenda. Agendas must include a brief description of each such item, and at a minimum, be posted at least 72 hours in advance of the scheduled meeting.

## **HOW THE WORK WAS CONDUCTED**

The Independent Auditor's review was limited to the following: (1) coordination of agenda preparation; (2) submission of agenda item documents; (3) responsibility for meeting minute preparation; (4) contents of meeting minutes; and (5) meeting coordination and attendance. To perform the work, the Independent Auditor selected five public jurisdictions that are known to have transparent, efficient, or effective meeting preparation and implementation processes. The five public jurisdictions selected were: City of San Mateo, City of Santa Barbara, City of Fresno, City of Sacramento, and the County of Colusa. TAP International contacted these five jurisdictions to collect information about their applicable meeting processes.

The work performed does not constitute a performance audit. A performance audit would have included the following procedures:

- an assessment of internal controls,
- verification of the completeness of meeting minutes,
- analysis of workloads, and
- performance measurement of business processes.

These procedures are necessary to determine the efficiency, effectiveness, and economy of Valley Water meeting preparation and implementation processes.

## RESULTS

In comparison to Valley Water, the five public jurisdictions included in this review have similarities and differences across key standing committee meeting administration and management activities. See Table A on page 5.

### 1. Coordination of Agenda Preparation

[Valley Water Practice:](#) The Clerk of the Board per Board policy coordinates the preparation of the meeting agenda and posts the agenda.

In comparison, two other jurisdictions have similar policies that require the Clerk's office to both coordinate preparation and post the agenda. In contrast, two other jurisdictions require the responsible department that supports the standing committee to coordinate agenda preparation while each of their Clerk's office posts the agenda. Finally, one jurisdiction splits responsibility for coordinating agenda preparation and posting depending on the nature of the standing committee. The Clerk's office for this jurisdiction coordinates the preparation and posting of the agenda for the City's Finance Committee, but the responsible department implements these responsibilities for the City's other standing committees.

### 2. Submission of Agenda Item Documents

[Valley Water Policy](#)<sup>1</sup>: Ten days prior to the meeting, if available. Valley Water opted for a 10-day period to accomplish better transparency to the public and to allow directors time to review the information before the meetings. In practice, however, Valley Water implements some flexibility and will allow submission of documents three days before the final posting of the agenda or the day of the meeting depending on the document availability.

In comparison, two of the five jurisdictions require the standing committees to submit agenda documentation three days prior to the meeting. Two other jurisdictions require documents three days before the meeting, if available. Otherwise, documents can be submitted on the day of the meeting. Finally, one jurisdiction requires submission of agenda item documentation five days prior to the meeting.

### 3. Responsibility for Meeting Minute Preparation

[Valley Water Practice:](#) The Clerk of the Board prepares the minutes of the meetings.

In comparison, two of the five jurisdictions also require the Clerk's office to prepare the minutes

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<sup>1</sup> Board Governance Policy GP-8 and EL-7.10.

of the meeting. In contrast, the three remaining jurisdictions require the responsible department that supports the standing committee to prepare meeting minutes. A City Clerk for one of the jurisdictions explained that the expertise of the supporting department places the responsible department in a better position to identify when agreements or next steps occur.

#### **4. Contents of Meeting Minute Preparation**

Valley Water Practice: Meeting minutes are generally action-item only. However, in accordance with long-standing Board direction, the Clerk of the Board, when applicable, documents the following areas: comments from the public, requests from committee/committee members, and if there is a dissenting vote, the reason given by the director.

In comparison, all the other jurisdictions require documentation of agreements/actions reached. An employee at one of these jurisdictions explained that their success varies in their goal to describe agreements only vary because staff sometimes include discussion detail.

#### **5. Meeting Coordination and Attendance**

Valley Water Practice: Serving as committee Clerks, Clerk of the Board staff coordinate meeting logistics and attend committee meetings.

In comparison, three other jurisdictions have similar practices requiring Clerk staff to coordinate meeting logistics and attend the meetings, but for one of these jurisdictions, meeting attendance by the Clerk's office is optional. In contrast, the remaining three jurisdictions require department staff supporting the standing committee to assume responsibility for meeting logistics and attendance.

#### **NEXT STEPS**

Option A: The Chair of the Board Audit Committee should consider conducting an internal review to examine the feasibility of having the supporting department be responsible for meeting management and administration for each of Valley Water's standing committees.

Option B: To potentially increase service delivery effectiveness, the Chair of the Board Audit Committee should consider including a performance audit on the annual audit work plan to conduct an analysis of workloads and cost-effectiveness of the standing committee agenda preparation and review process.

**Table A: Public Agency Standing Committee Management and Administration Activities**

	<b>Clerk or department responsible for coordinating meeting agenda preparation</b>	<b># of days prior to meeting that documents are due</b>	<b>Content of Minute meetings</b>	<b>Responsible party for preparing meeting minutes</b>	<b>Meeting logistics and attendance responsibility</b>
<b>San Mateo</b>	Department	5	Agreements only	Responsible department	Department
<b>Fresno</b>	Department	3, if available	Agreements only	Responsible department	Department, Clerk attendance is optional
<b>Sacramento</b>	Clerk	3	Agreements only	Clerk	Clerk
<b>Colusa County</b>	Clerk	3	Agreements only	Clerk	Clerk
<b>Santa Barbara</b>	Clerk for the finance standing committee; Responsible department for the other standing committees	3, if available	Agreements only	Responsible department	Department
<b>Valley Water</b>	Clerk	10, if available	Agreements but other information as needed	Clerk	Clerk

