





## **TABLE OF CONTENTS**

<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>OBJECTIVES AND SCOPE .....</b>	<b>2</b>
<b>BACKGROUND INFORMATION .....</b>	<b>3</b>
<b>PREVIOUS AUDIT RECOMMENDATIONS FOLLOW-UP.....</b>	<b>3</b>
<b>KEY OBSERVATIONS</b>	
1. Compliance with Ballot, Bond, State and Other Funding Source Requirements .....	5
2. Facilities Programming and Master Plan Approach .....	6
3. Communication and Fulfilment of Site Expectations.....	7
4. Cost, Schedule and Budgetary Management and Reporting .....	8
5. Change Management and Control .....	9
6. Program Staffing.....	9
7. Procurement Controls and Contract Administration.....	10
8. Contractor Liens, Claims and Other Close-out Issues .....	10
<b>APPENDICES</b>	
Appendix – Audit Resolution Log.....	12

## EXECUTIVE SUMMARY

The Long Beach Community College District (District) has implemented and continues to improve controls for the use of school construction bond proceeds to comply with Measure E requirements. Total Bond Program fund expenditures were \$36,569,905 from July 1, 2006 through June 30, 2007. Our performance audit tested expenditures for that period totalling \$18,408,973 (50%). This testing included 121 sampled transactions. We found no exceptions with the use of Bond Program funds for approved Measure E purposes.

Total Measure E Bond Program Funds	\$ 176,000,000
Expenditures to Date:	
July 1, 2002 - June 30, 2003	\$ (1,377,121)
July 1, 2003 - June 30, 2004	\$ (4,495,282)
July 1, 2004 - June 30, 2005	\$ (16,039,089)
July 1, 2005 - June 30, 2006	\$ (23,248,749)
July 1, 2006 - June 30, 2007	<u>\$ (36,569,905)</u>
Remaining Bond Funds as of July 2007	<u>\$ 94,269,854</u>

The above summary of Measure E expenditures is based on the District's books and records and is provided for information purposes only. These amounts are subject to and are pending receipt of the Bond Program comprehensive annual financial reports (CAFR) from the District's financial auditor, Vincenti-Lloyd-Stutzman, LLP. This expenditure summary is unaudited by the external auditor for financial reporting purposes.

The District's plans for prudent use of Bond Program funds considers student education needs for information and needs for a safe and secure learning environment. The scope of the Bond Program is currently being defined and communicated to stakeholders through the Facilities Master Plan (FMP). Facilities planning documents, used in developing the Facilities Master Plan, consider classroom space requirements, future growth, and technology needs. A Program Management Plan has been developed to implement and govern the application of good construction practices as noted in our good practices observations in this report.

This report reflects procedural changes and actions taken through June 30, 2007 by the Bond Management Team and the District since the last Performance Audit conducted in the prior fiscal year by Moss Adams LLP.

### **Summary of Key Good Practices**

- The District is using an independent third party to review Cordoba's Bond Management Team invoices.
- Reconciliation between PeopleSoft and Expedition is conducted quarterly and at project close-out.
- Access to PeopleSoft has improved the Bond Management Team's ability to analyze information.
- The District has augmented Facilities staff. The departmental reorganization has improved communication and District Facilities involvement in projects.
- Staffing for the Bond Management Team is dynamic and is responsive to needs as determined by the construction schedule.

### **Summary of Key Opportunities for Improvement**

The last schedule baseline was developed in July 2005. The master schedule should be rebaselined to provide meaningful measurement of progress and comparison to current construction program activities. Other recommended improvements included better reporting of compliance with State requirements for recycling construction materials and more proactive design planning for unfunded buildings.

## **OBJECTIVES AND SCOPE**

This performance audit evaluated the Long Beach Community College District Measure E Bond Program compliance, and controls established to assure efficiency and effectiveness of the Construction Program. We have evaluated whether an appropriate control structure has been developed for implementation of the Measure E Construction Bond Program. We have also tested expenditures during the period July 1, 2006 through June 30, 2007 for compliance with Bond Program objectives.

Our performance audit team validated construction program expenditures against Bond Program requirements, contract terms and conditions, and analyzed program level controls. We have conducted over twenty in-depth interviews and reviewed key program documentation including a draft copy of the Facilities Master Plan, District Measure E Bond Program Policies and Procedures, and the Program Management Plan. We have evaluated policies and procedures as put in practice by both the District and the Bond Management Team. A samBDC 1t1zC 0.375 rta22 0 Td{onc

## BACKGROUND INFORMATION

The Measure E school construction bond was approved by voters in 2002 to provide \$176 million in improvements to Long Beach Community College District facilities. The Measure E school construction bond funds are to be used for the renovation, repair and replacement of aging educational facilities. Bond programs of this size and complexity require appropriate financial processes and operational controls to ensure compliance, effectiveness, program cost, schedule, quality and efficiency goals are achieved.

In January 2003, the District Board of Trustees approved an award of the contract for program management services to Bovis Lend Lease. In February 2006, a new contract for program management services was issued to Cordoba Corporation (known as Cordoba, or the Bond Management Team), for the period through June 30, 2007, with three one-year options.

Moss Adams was engaged to evaluate construction program controls and provide the required annual Bond Program performance audits.

## PREVIOUS AUDIT RECOMMENDATIONS FOLLOW-UP

We interviewed District and Bond Management Team personnel to determine the status of resolving open audit issues. Through inquiry and review of documents, we confirmed that 104 of the 108 issues identified in past audits have been resolved, and four issues are being resolved.

Details for audit issues from past years are shown in the Appendix.

### LBCCD Audit Resolution Status

Source	Issues Identified	Issues Resolved	Solutions Being Implemented
Audit 2006	8	7	1
Audit 2005	21	21	0
Interim Audit 2004	13	13	0
Audit 2004	66	63	3
<b>Total</b>	<b>108</b>	<b>104</b>	<b>4</b>



## **KEY OBSERVATIONS**

The following improvement opportunities have been ranked as high, medium, or low priority based upon our professional experience with respect to potential probability and impact to construction program cost, schedule, and scope. Improvement opportunity prioritization is based on the need to address those items that most strongly align with construction program success drivers.

### **1. Compliance with Ballot, Bond, State and Other Funding Source Requirements**

We evaluated Bond Program financial records and expenditure cost support to verify that funds were used for approved Bond Program purposes as set forth in the Ballot Measure and Bond Documents. In accomplishing this work, we reviewed Bond Program accounting records, contracts, purchase orders, invoices, payment records and other documentation of current expenditures as needed to determine if funds were being used for Bond Program purposes.

We performed a walkthrough of the Bond Expenditure Cycle and sampled supporting documentation for expenditures totalling \$18,408,973 (50%) of the total \$36,569,905 of Measure E funds expended between July 1, 2006 and June 30, 2007. We found no exceptions with the use of Bond Program Funds for approved purposes.

Our sample selection included testing of invoices submitted by the Bond Management Team and other invoices and payment applications submitted by vendors, contractors and service providers based on a random selection. A total of 121 expenditures were sampled. All expenditures were agreed to vendor submitted invoices and/or payment applications, other supporting documentation, Board approved contracts, billing rates approved in the contracts, types of reimbursements claimed against the allowed reimbursements under the contract, and the types of services submitted for payment for allowable services under Proposition 39. Additionally, we tested the procedures performed by independent consultants in their reviews of the Labor Compliance Program and the Bond Management Team's monthly invoice submission. We found no Measure E compliance exceptions.

#### **Good Practices:**

- a) The District has implemented expenditure management processes including pay application review and signature approval, and Labor Compliance Program procedures to comply with Bond Program requirements.
- b) The District has implemented additional management processes including detailed procedures for review of the Bond Management Team's monthly invoices conducted by independent consultants.
- c) The Measure E Construction Bond Program addresses current curriculum needu7c( paym)9(expe)I



**Long Beach Community College District  
Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

**Improvement Opportunities:**

**High Priority**

- a) The Division of State Architects (DSA) is requiring Americans with Disabilities Act (ADA) transition plans for buildings which are undergoing renovation. The District has conducted an architectural barrier survey, but does not have an updated transition plan for buildings that are unfunded. Proactive completion of Americans with Disabilities Act (ADA) transition plans by appropriate designers may avoid DSA delays.
- ⇒ Management Response: The District has presented the Facilities Master Plan to DSA. As new funding is received, all projects will be designed to comply with ADA standards.

**Medium Priority**

- b) The State requires 50% of waste (by weight) to be recycled. Certain construction materials (such as asphalt and concrete) are heavy, and their transfer to recycling plants requires monitoring for compliance with integrated waste management requirements. Some contractors are currently providing the tonnage reports, but others are not or are providing them infrequently. As the construction volume increases, the District and Bond Management Team should work together to ensure that they are maintaining compliance with integrated waste management requirements by obtaining reports on a regular basis. Contractors should be required to provide monthly tonnage reports.
- ⇒ Management Response: The District will be including a statement in the General Conditions for Contractors and the Payment Application Checklist outlining their responsibilities. On programs like this, the General Contractors





**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**Good Practices:**

- a) The Bond Management Team staffing plan and organization chart are frequently reviewed and updated to address District needs and best use of staff skills.
- b) The District uses contractors to address short-term staffing needs.
- c) Internship opportunities for District students provide both additional staff and work experience for students.
- d) The Bond Management Team uses sub-consultants and home office resources to fill skills gaps and to address short-term staffing needs.
- e) Maintenance and operations staffing requirements have been evaluated, and additional staffing needs have been identified using the increased total square footage as the basis for analysis.
- f) Staffing for the Bond Management Team is dynamic and is responsive to needs as determined by the construction schedule.
- g) The District has augmented Facilities staff. The departmental reorganization has resulted in improved communication and District Facilities involvement in proje8ge mGood Practies

**Good Practices:**

- a) Detailed quality assurance, claims and close-out policies and procedures are included in the Program Management Plan.
- b) A project close-out procedure is included in the Program Management Plan, which incorporates walkthroughs, systems training, acceptance by end-users, and lessons-learned documentation. The District process includes a final inspection acceptance and notice of completion which releases retention monies due and enables final payment.
- c) A contract close-out procedure is included in the Program Management Plan which incorporates a contractor performance evaluation form and requires a final contract report.
- d) A formal dispute and claims management process is included in the Program Management Plan, incorporating claims avoidance and the establishment of a Construction Claims Board. The Board includes representatives from District Purchasing, District Facilities, and the Bond Management Team.

**APPENDIX – AUDIT RESOLUTION LOG**

LBCCD Review Comments/Audit Resolution Log

**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	Status of Resolution	Confirmed By	Planned Resolution Date
06.5.b	June 2006 Audit	Cost, Schedule and Budgetary Management and Reporting	High	The Bond Program procedures are designed to govern the contracting process for large projects, and do not provide a mechanism for oversights and immediate needs. As a result, Facilities Maintenance staff & resources, and Safety resources, are being used to fix construction problems.	We recommend that the District investigate the use of alternative contracting methods (such as job order contracting or task orders) for miscellaneous construction work and services.	The two central plants are being built through sale-leaseback, design-bid-build. Small jobs have been split out and are being run through maintenance and operations (M&O). Have an IDIQ for misc engineering services, surveying & testing, but on-call contractors cannot be used.	LBCCD	Closed	MA	Sep 2007
06.6.a	June 2006 Audit	Change Management and Control	High	Changes that occur subsequent to design can be a cause of cost impacts to construction projects.	With a new LBCCD president, VP Administration and Facilities Director, the District should ensure that the change in leadership results in only minimal changes to the Facilities Master Plan. The current procedures for initiating, reviewing and approving changes to the Master Plan should be closely monitored by the District during the transition period.	The District concurs with the recommendation and the new leadership will work diligently to ensure that the Master Plan is adhered to.	LBCCD	Closed	MA	Apr 2007
06.7.a	June 2006 Audit	Program Staffing	Medium	Facilities staffing roles & responsibilities do not match the services as currently provided.	With the installation of the new Facilities Director, roles & responsibilities for staff (including the position of Interim Deputy Director) should be revisited.	A new Facilities Director has been hired.	LBCCD	Closed	MA	Apr 2007

**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	Status of Resolution	Confirmed By	Planned Resolution Date
06.8.a	June 2006 Audit	Procurement Controls and Contract Administration	Medium	The District has recently reorganized the contracts and procurement departments.	Although flowcharts for these processes are in place, the District should document new Program Management Plan procedures for the contracts and procurement departments.	The BMT met with LBCCD during the reorganization of the Contracts and Procurement Departments. Several processes were modified to reflect the changes. The new procedures are being written up as part of the Policies and Procedures manual.	LBCCD Max Ordonez	Closed	MA	Dec 2007
06.8.b	June 2006 Audit	Procurement Controls and Contract Administration	High	Bond funds are currently being used in the interim for State-funded projects, and reimbursement to the Bond Program is made when State funds are received.	The District should document policies & procedures for this practice, which include reporting and approval for the use of funds.	This occurs when there are matching funds, and there are few instances where this is occurring at this time.	LBCCD	Closed	MA	Apr 2007
06.9.a	June 2006 Audit	Contractor Liens, Claims and Other Close-out Issues	High	Construction projects remain open even though the District has assumed occupancy.	Timely closeout and completion of construction projects, with handover to the District, will enable prompt payment of contractors and prevent further incurred costs for projects which are already District occupied.	BMT concurs with the findings and will review close-out procedures with staff to assure compliance and speedy turnover of projects. BMT is identifying barriers to close-out. There is a closeout checklist that is utilized and tracked in Expedition.	BMT	In Progress	MA	Sep 2007
05.A.1	June 2005 Audit	Procurement Controls and Contract Administration	Medium	District Handbook of Purchasing Regulations and Procedures has not yet been updated	The District should conduct training for employees and perform implementation	The District concurs with the recommendation and will conduct training once the handbook has been updated. Procedural flowcharts are being developed.	LBCCD	Closed	MA	Nov 2006





**Long Beach Community College District  
Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**LBCCD Review Comments/Audit Resolution Log**

<b>Item No.</b>	<b>Item Source</b>	<b>JEMC Category</b>	<b>Rating</b>	<b>Issue</b>	<b>Recommendation</b>	<b>Management Response</b>
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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

**LBCCD Review Comments/Audit Resolution Log**

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	Status of Resolution	Confirmed By	Planned Resolution Date
05.A.14	June 2005 Audit	Contractor Liens, Claims and Other Close-out Issues	High	Facilities does not use a closeout checklist	A District facilities close-out checklist should be developed to facilitate user acceptance and close-out.	The checklist is complete and is currently being used to close out projects.	LBCCD / BMT	Closed	MA	Nov 2006
05.A.15	June 2005 Audit	Contractor Liens, Claims and Other Close-out Issues	Low	Auditor cannot determine whether or not contracts are closed	The District's close-out process for design, engineering and consulting services should be amended in the Program Management Plan to require a notation in the contract file that the contract is closed, all documents have					

LBCCD Review Comments/Audit Resolution Log

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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	Status of Resolution	Confirmed By	Planned Resolution Date
05.A.21	June 2005 Audit	Change Management and Control	High	The Program Management Plan contains basic change order procedures and signature authority up to 10% of the contract value for both the District Executive Director for Facilities Planning and Development and the District Director for Facilities Planning and Development.	The PMP states that signature authority for the College Program Manager is yet to be determined. The Bond Management Team should create a limited list of authorized individuals who have signature authority for change orders with not-to-exceed dollar limits.	The PMP will be updated to reflect the current procedure, which requires the BMT Construction Manager, Program Controls, Program Director, District Facilities, and Eloy Oakley to sign all change orders regardless of the amount.	LBCCD / BMT	Closed	MA	Sep 2006
04.IA.1	2004 Interim Audit	Compliance with Ballot, Bond, State and Other Funding Source Requirements	High	The Bond Program Budget and Schedule have not yet been approved	Approval of the Bond Program Budget and development of the Bond Program Schedule should be expedited	July 2005 Updated Master Program Budget has been issued, and all projects cost-loaded in the schedule.	MIAA, BMT	Closed	MA	Jul 2005
04.IA.2	2004 Interim Audit	Communication and Fulfilment of Site Expectations	Medium	Distributed information regarding construction impacts is inadequate	LBCCD students should be sent summary-level information on a quarterly basis, to keep them informed regarding shutdowns, noise, parking lot closures, alternate routes, and potentially hazardous areas to avoid.	Bond website has been updated, and construction alerts are distributed campus-wide	BMT / LBCCD	Closed	MA	Dec 2005

**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	Status of Resolution	Confirmed By	Planned Resolution Date
04.IA.3	2004 Interim Audit	Facilities Programming and Master Plan Approach	Medium	Growth projections may be overstated, which would affect facilities use and maintenance funds income.	In prioritizing Bond construction projects, the District should consider the California Legislative Analyst's Office February 2004 analysis of the Chancellor's Office growth projections and the growth trend line for enrolment, and the status of AB318	The Facilities Master Plan (FMP) identified an overall growth near 2% per annum. Proposition 98 established formulas and methodology to provide funding to the community college system. The California Legislative Analyst's Office suggests potential reductions in funding if Proposition 76 is passed in the November Special Statewide Election, however, it is not clear to what degree education will be impacted.	LBCCD	Closed	MA	Dec 2005
04.IA.4	2004 Interim Audit	Regulatory Compliance	High	The DSA approval process is difficult	The District should remain aware of the California Community Colleges Chancellors' Office progress with the State Architect on improving the DSA approval process for building projects (AB162).	BMT and LBCCD communicate regularly with the DSA's Regional Director, Jack Bruce, to prioritize LBCCD projects. The District has met with the California Department of General Services to remain aware of issues that may affect the plan approval process.	BMT / LBCCD	Closed	MA	Dec 2005
04.IA.5	2004 Interim Audit	Regulatory Compliance	Low	The LBCCD Illness & Injury Prevention Program (IIPP) was last revised in 1991	The Long Beach Community College IIPP Manual is being revised. The final version of this manual should be fully communicated and integrated in the Bond Program.	The District's IIPP has been updated, and training / implementation have begun.	BMT / LBCCD	Closed	MA	Dec 2005

**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	Status of Resolution	Confirmed By	Planned Resolution Date
04.IA.6	2004 Interim Audit	Regulatory Compliance	Low	CCCCO governance has an impact on LBCCD	The District needs to remain aware of developments with the California Community Colleges' Strategic Plan (expected to be completed in January 2006).	The District is monitoring the progress of the California Community Colleges' Strategic Plan.	LBCCD	Closed	MA	Dec 2005
04.IA.7	2004 Interim Audit	Cost, Schedule and Budgetary Management and Reporting	Low	Fiscal Operations has recently implemented a new PeopleSoft system.	The District should ensure that the Users Group develop policies and procedures specific to the PeopleSoft system	The PeopleSoft system and related procedures have been in place since 2001-2002.	LBCCD	Closed	MA	Apr 2007
04.IA.8	2004 Interim Audit	Procurement Controls and Contract Administration	Low	District Measure E Bond Program District Policies and Procedures are being updated	New District purchasing procedures should incorporate a program to procure furniture, fixtures and equipment for Measure E projects.	District will be using refurbished furniture, have just approved the Request for Proposal (RFP).	LBCCD	Closed	MA	Apr 2007
04.IA.9	2004 Interim Audit	Change Management and Control	Medium	The program does not do formal cost & schedule risk management	A construction risk analysis should be conducted, specific risks identified, and a mitigation plan implemented as part of the Bond program change management plan.	The Change Management Procedure is currently being used to address project risk.	BMT	Closed	MA	Dec 2005
04.IA.10	2004 Interim Audit	Procurement Controls and Contract Administration	Low	Contracts and purchase orders are evolving, there does not seem to be a standard						

**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response
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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	Status of Resolution	Confirmed By
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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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LBCCD Review Comments/Audit Resolution Log

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LBCCD Review Comments/Audit Resolution Log

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**Long Beach Community College District  
Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**Long Beach Community College District  
Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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LBCCD Review Comments/Audit Resolution Log

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**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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LBCCD Review Comments/Audit Resolution Log

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04.A.57	June 2004 Audit	Procurement Controls and Contract Administration	High	Work is completed before the contract or contract amendment is authorized	Contract and amendment approval needs to be performed in a timely fashion and completed before consultant invoices are received for work performed	A streamlined procedure to secure timely approval (by the Board or Administrative Services) of contract amendments was developed and included in the Bond PMP.	BMT / LBCCD			

**Long Beach Community College District**  
**Construction Bond Measure E Performance Audit Report – Fiscal Fiscal Year Ended June 30, 2007**

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LBCCD Review Comments/Audit Resolution Log

No.	Source	Category	Priority Rating	Issue	Recommendation	Management Response	Owner	
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