

Santa Clara Valley Open Space Authority Expenditure Plan Oversight Committee 2022/2023 Annual Report

This is the 2022/2023 Annual Report of the Santa Clara Valley Open Space Authority Expenditure Plan Oversight Committee (“EPOC” - formerly the Measure Q Expenditure Oversight Committee). The report includes background on Measure Q, Measure T, and the EPOC, findings from the required annual reviews, findings from the annual transaction reviews, and EPOC committee recommendations. Also included is an update of the status of the previous year’s recommendations.

The EPOC has reviewed the 2022/2023 Measure Q and Measure T expenditures and finds that they conform to the Expenditure Plan, as further described below.

The EPOC has reviewed the 2022/2023 independent financial auditor’s report and finds that it confirms that Measure Q and Measure T funds have been collected and allocated according to the Expenditure Plan, as described further below.

The EPOC has reviewed the 2022/2023 Annual Report. The EPOC finds that the Annual Report completely describes in adequate detail the Measure Q and Measure T expenditures and finds that they conform to the Expenditure Plan. Recommendations based on the Annual Report review are described further below.

The EPOC has completed the 2022/2023 transaction review and finds that all expenses included in the 10 transactions reviewed fell under the four program categories identified in the Expenditure Plan. The EPOC finds that most transactions were properly documented and approved. For the few transactions that did not have complete documentation, the EPOC found no indication of improper use of the funds. Recommendations based on the transaction review are described further below.

I. BACKGROUND

Measure Q and Measure T

In November 2014, voters within the Authority boundaries approved the Measure Q parcel tax. The approval authorized the Authority to levy a tax of \$24 per parcel annually for 15 years. In November 2020, voters within the Authority boundaries approved the Measure T parcel tax. The approval authorized the Authority to levy a tax of \$24 per parcel until ended by voters.

Measure Q and Measure T Expenditure Plans

The Authority published The Open Space, Wildlife Habitat, Clean Water and Increased Public Access Expenditure Plan (“Measure Q Expenditure Plan”). The Measure Q Expenditure Plan can be found at the link below and on the Investing in Nature page on the Santa Clara Valley Open Space Authority website.

<https://www.openspaceauthority.org/public-information/governance-policies.html?file=Measure+Q+Expenditure+Plan+-+10-07-2014.pdf&field=File&env=policy%5C-document-67---OnViewFile>

The Authority published The 2020 Open Space, Wildlife Habitat, Clean Water and Increased Public Access Expenditure Plan (“Measure T Expenditure Plan”). The Measure T Expenditure Plan can be found at the link below:

https://www.openspaceauthority.org/system/user_files/Documents/Grids/MQ%20Renewal/Expenditure%20Plan%202020%20Measure.pdf

The Expenditure Plans summarize how Measure Q and Measure T funds would be used, identified four program categories within which all funds would be expended, and identified administrative provisions and financial safeguards. The four program areas that are to benefit from this additional revenue were identified in Section B of the Expenditure Plans as follows:

- Protect open space, redwood forests, wildlife habitat, scenic hillsides and agricultural land,
- Protect land and restore natural areas around our creeks, rivers and streams to prevent pollution and improve local water quality and supply,
- Open, improve and maintain parks, open space and trails, and
- Create urban open space, parks, and environmental education programs.

To ensure accountability, transparency and public oversight of all funds collected and allocated under Measure Q and Measure T and to comply with state law, the Expenditure Plans required:

- On or before January 1 of each fiscal year, the Authority’s chief fiscal officer shall file an annual report with the Board that explains the amount of funds collected and expended under the Measures, and the status of the projects authorized to be funded by this revenue.
- An Independent Oversight Committee shall convene to review the expenditures of all parcel tax revenues collected under the Measures, including:
- No more than 5% of the revenue generated by this measure and provided to the Santa Clara County Open Space Authority may be used for administrative expenses (Measure Q only).
- Revenue generated by this measure and provided to the Santa Clara Valley Open

- Space Authority may also be used for such administrative expenses as the Board determines are reasonable and necessary through its annual budget process or other appropriate mechanism (Measure T only).
- No more than 25 percent of the revenues generated by this funding measure will be made available for the Grant Program.
 - To the extent permitted by law, up to one-tenth of one percent (0.1 %) of the gross proceeds of the parcel tax shall be made available for the EPOC's activities.

Expenditure Plan Oversight Committee

The Measure Q and Measure T Expenditure Plan Oversight Committee ("EPOC") was created on April 23, 2015, to ensure accountability, transparency and public oversight of all funds collected and allocated under Measure Q and Measure T. The EPOC Bylaws can be found at the link below and under Investing in Nature Measures on the Governance & Policies page of the Santa Clara Valley Open Space Authority website.

<https://www.openspaceauthority.org/public-information/governance-policies.html?file=BRD-041-01+--+EPOC+Bylaws+--+12-09-2021+--+Reso+21-81.pdf&field=File&env=policy%5C-document-104---OnViewFile>

The EPOC is an independent oversight committee established to review the expenditures of all parcel tax revenues collected under Measure Q and Measure T. The EPOC consists of seven at-large members appointed by the Open Space Authority Board. Members must reside within the Open Space Authority jurisdictional boundaries, and must not be elected officials of any government, nor employees of any agency or organization that directly benefits financially from the proceeds of the parcel tax.

The EPOC meets at least once but no more than four times per year. Meetings of the EPOC are announced in advance and are open to the public.

The EPOC reviews the Measure Q and Measure T Status Report and the annual independent financial audit, and completes a transaction audit, to provide an independent review of all revenues and expenditures of Measure Q and Measure T Funds. The EPOC submits an annual Oversight Report and recommendations to the Board.

The EPOC members as of April 2024 are:

- David Burckhard
- Linda Marquez
- Jeff Micko
- Andrea Wheeler

More information about the EPOC, including the EPOC meeting schedule and the EPOC Annual Oversight Report, can be found at the link below and at the Investing in Nature page on the Santa Clara Valley Open Space Authority website.

<https://www.openspaceauthority.org/public-information/committees/expenditure-plan-oversight-committee.html>

II. REQUIRED REVIEWS

1. Review of the Annual Measure Q and Measure T Status Report

The EPOC has reviewed the Fiscal Year 2022/2023 Annual Measure Q and Measure T Status Report. The report is a well-written and organized presentation of Measure Q and Measure T expenditures by program, project and expense category, including administrative and grant expenditures.

Projects Expenses

The Measure Q and Measure T Annual Report provides detailed information about all the projects funded with Measure Q and Measure T funds. The Measure Q and Measure T Annual Report indicates that all expenditures of Measure Q and Measure T funds fell the within four program areas identified in the Expenditure Plans.

Administrative Expenses

The Measure Q and Measure T Annual Report clearly describes what expenses are included in administrative costs. The Measure Q and Measure T Annual Report indicates that no Measure Q funds were used to pay administrative costs. The Measure Q and Measure T Annual Report states that the Santa Clara Valley Open Space Authority (Authority) Board of Directors (Board) approved a budget of \$1,100,000 of Measure T revenues to partially fund the agency's administrative expenses, that \$1,100,000 of Measure T funds were used to pay administrative costs, and that any remaining balance associated with actual administrative costs is charged to other funding sources.

EPOC Expenses

The Measure Q and Measure T Annual Report clearly describes what expenses are included in EPOC costs. The Measure Q and Measure T Annual Report indicates the amount of Measure Q funds used to pay EPOC costs does not exceed one-tenth of one percent (0.1 %) of the gross proceeds of the parcel tax, and that any remaining balance, associated with actual EPOC costs, is charged to other funding sources.

Grants

The Measure Q and Measure T Annual Report provides a good qualitative description of grant management and control. The Measure Q and Measure T Annual Report indicates that grant funding did not exceed 25 percent of revenues generated.

Measure Q and Measure T Annual Report Recommendations:

1. The cover of the Annual Report, and the title on website, should say “Measure Q and Measure T Annual Expenditure Plan Status Report” (or “Parcel Tax Annual Expenditure Plan Status Report”)

2. Review of the Annual Audit and Report Prepared by the Independent Auditor

The EPOC has reviewed the Fiscal Year 2022/2023 Annual Independent Financial Audit. The report is a complete and organized presentation of the financial audit of Measure Q and Measure T finances in accordance with generally accepted accounting principles. The EPOC finds that the financial audit did not disclose any questionable financial practices and that the financial statements provided by the Authority accurately reflect the financial position of the Authority.

III. ADDITIONAL REVIEWS

1. Measure Q and Measure T Sample Transactions Audit

The EPOC completed a sample transaction audit process for more insight into the invoicing process and typical expenses under Measure Q and Measure T, and to further improve transparency in the Measure Q and Measure T funding process.

Measure Q and Measure T Transaction Sampling Process.

Ten (10) transactions were selected for evaluation. They were split as follows:

- 3 transactions related to land acquisitions
- 2 transactions related to land improvements
- 3 transactions related to preserve maintenance and operations
- 1 transactions not in one of the above categories (over \$1000)

Staff provided thorough and detailed information corresponding to each transaction (expense purchase order, expense account, vendor invoice, staff approvals, paid bills, and other documentation as needed).

Staff also provided to committee members a transaction cover sheet upon which to document their transaction review and evaluation. The completed transaction cover sheets are attached as an appendix.

Measure Q and Measure T Transaction Audit Findings

The EPOC found that all expenses included in the 10 transactions reviewed fell under the four program categories identified in the Expenditure Plan. The EPOC found that most transactions

were properly documented and approved. For the few transactions that did not have complete documentation, the EPOC found no indication of improper use of the funds.

Measure Q and Measure T Transaction Audit Recommendations

Based on the sample transactions audit, the EPOC made the following recommendations:

1. Related to selection of transactions:
 - a. Replace category “Transactions over \$1K” with “Grants”; add category “Labor.”
2. Related to cover sheet:
 - a. none
3. Related to documentation:
 - a. none
4. Related to internal SCVOSA processes:
 - a. none

2. Measure Q and Measure T Payroll/Timecard Audit

The EPOC completed an audit process of actual labor hours accrued for a single project during this review period to further understand planning and tracking of labor hour hours and if the mix and proportion of staff positions are reasonable.

Measure Q and Measure T Payroll/Timecard Audit Process

For the single project, the EPOC reviewed the Coyote Ridge Open Space Preserve Public Access (Project ID P-000028), the same project whose labor hours were reviewed in the previous year. The project is mature and accrued \$367,980.48 in Authority staff labor total expenses (Payroll Expenses plus Benefit Expenses) for 5,590.16 hours during the period covered for this report.

The EPOC continues to agree that this project, perhaps the Authority’s most publicly salient one currently, is an appropriate example of an Authority labor intensive project. Now that the committee formally toured the site, now called Máyyan 'Ooyákma – Coyote Ridge Open Space Preserve during the staging area construction, the committee has a broader and more comprehensive perspective of the project. Subsequent visits to the developed property have given members and the public a sense of the scale and the degree of improvements made.

There were no findings in the project’s labor hour review. The EPOC recommends that two or more projects with a large Authority labor component be included in subsequent EPOC reviews. Also, if it is easily derived for those projects, we would like see a labor hour summary by position name in addition to actual employee names. The EPOC recognizes and commends Authority employees after reviewing the Weekly Hour time-keeping report. It suggests that accurate employee time reporting is a high priority.

Measure Q and Measure T Payroll/Timecard Process Recommendations:

Based on the payroll/timecard audit, the EPOC made the following recommendations:

1. Provide labor hours arranged by position instead of name and/or Provide the labor hour spreadsheet
2. Review more labor hour transactions next year.

3. Transparency on Santa Clara Valley Open Space Authority Website

The EPOC continues to feel that it would be difficult for a member of the tax-paying public to find documentation about Measure Q and Measure T from the home page because the term “Investing in Nature” does not clearly identify Measure Q and Measure T.

In addition, the EPOC feels that the full scope of the work of the Authority is not transparent to a member of the tax-paying public visiting the Authority website. The Preserves open to the public are immediately viewable in the tab in the upper left of the main webpage. However, the other key programs funded with Measure Q and Measure T revenues – Protect Lands, Environmental Education Programs, and Urban Grant Programs – are not immediately visible. The EPOC feels that this does not provide a transparent view into the scope of the work that the Authority spends Measure Q and Measure T tax revenues on.

The EPOC recommends:

1. Renaming the Investing in Nature page to “Investing in Nature - Measure Q/Measure T”
2. Making the additional three key programs funded with Measure Q and Measure T revenues – Protect Lands, Environmental Education Programs, and Urban Grant Programs – equally visible to the Preserves on the main page of the SCVOSA website.

IV. STATUS OF 2021/2022 EPOC RECOMMENDATIONS

Based on the review of the Annual Report:

1. Authority staff provide documentation of the Board approval of the allowable administrative expenses to be paid with Measure T revenues with the review of the Annual Report.
 - a. Done

Related to internal Authority processes:

1. The EPOC recommends that the Authority carefully monitor the use of Measure Q and Measure T funds to purchase permanent assets, such as tools, using Urban Grant funds. The EPOC notes that there is a risk that a) the expenditure may be unnecessary if the grantee already has the assets, or that b) the asset may be used for other

projects or retained for person use by a member of the grantee organization.

- a. No action required.

Related to timecard/payroll review:

1. Audit labor hours for at least one project each year.
 - a. Done
2. EPOC and Authority staff cooperate to develop an effective Sample Transaction Cover Sheet that accommodates auditing and reporting on project labor hours.
 - a. Done

Based on the review of the Authority website, the EPOC makes the following recommendations:

1. Rename the Investing in Nature page to “Investing in Nature - Measure Q/Measure T.”
 - a. Not done
2. Make the additional three key programs funded with Measure Q and Measure T revenues – protect lands, environmental education programs and urban grant programs – equally visible to the Preserves on the main page of the SCVOSA website.
 - a. Not done

V. 2022/2023 EPOC RECOMMENDATIONS

Based on the review of Measure Q and Measure T Annual Report:

1. The cover page of the Annual Report, and title on website, should say “Measure Q and Measure T Annual Expenditure Plan Status Report” (or “Parcel Tax Annual Expenditure Plan Status Report”).

Based on the sample transactions audit:

1. Replace category “Transactions over \$1K” with “Grants”; add category “Labor.”

Based on the payroll/timecard audit:

1. Provide labor hours arranged by position instead of name/Provide labor hour spreadsheet.
2. Review more labor hour transactions next year.

Based on review of the SCVOSA website:

1. Rename the Investing in Nature page to “Investing in Nature - Measure Q/Measure T”
2. Make the additional three key programs funded with Measure Q and Measure T revenues – Protect Lands, Environmental Education Programs, and Urban Grant Programs – equally visible to the Preserves on the main page of the SCVOSA website.

APPENDIX A – Cover Sheets for Transactions



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 2022/2023

Sample Transaction # 1

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: Chicago Title Co. Transaction Date: 10/20/22

Invoice Number: 98204693-982 Invoice Amount: 3720.84

Project/Grant Number: P-000337

Description of Transaction: escrow for title

Oversight Committee Review

- | | |
|--|---|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For grant disbursements, confirm the additional items:

- | | |
|---|--|
| 12. The Board resolution and executed grant agreement are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|---|
| 14. The board resolution and board report to approve the purchase are included | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 15. The escrow statement is included | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

Additional Comments

As reviewed by AW on 3/31/24



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 20 / 20

Sample Transaction # 2

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: withwer Parkin 8241 Transaction Date: 2/11/2023
 Invoice Number: 8241 Invoice Amount: \$ 2590.15
 Project/Grant Number: P000337
 Description of Transaction: CIG Bay Property Donation

Oversight Committee Review

1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list Y N N/A
 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review Y N N/A
 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order Y N N/A
 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount Y N N/A
 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list Y N N/A
 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list Y N N/A
 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill Y N N/A
 8. Verify a manager and/or Board of Directors has authorized the expense purchase order Y N N/A
 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans Y N N/A
 10. Verify payment amount matches the invoice Y N N/A
 11. Verify payment was made to correct vendor Y N N/A
- Sum of all transactions: Transaction amount will not match the invoice and total AP bill*
- For grant disbursements, confirm the additional items:
 12. The Board resolution and executed grant agreement are included Y N N/A
 13. The Grants Administrator has signed off on the disbursement request Y N N/A
 - For land acquisitions, confirm the additional items:
 14. The board resolution and board report to approve the purchase are included Y N N/A
 15. The escrow statement is included Y N N/A
 16. The wire transfer amount does not exceed the amount stated on the escrow statement Y N N/A

Additional Comments

As reviewed by Kevin M. May on _____



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 20 / 20

Sample Transaction # 3

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: BALANCE HYDROLOGY Transaction Date: 4/25/2023

Invoice Number: 222032-0423

Invoice Amount: \$1,802.50

Project/Grant Number: P 000289

Description of Transaction: WELL DRILLING OVERSIGHT

Oversight Committee Review

- | | |
|--|---|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For grant disbursements, confirm the additional items:

- | | |
|---|---|
| 12. The Board resolution and executed grant agreement are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|---|
| 14. The board resolution and board report to approve the purchase are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 15. The escrow statement is included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

Additional Comments

As reviewed by JEFF MICKO on 4/2/24



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 20 / 20

Sample Transaction # **4**

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: **SWCA Environmental**
V0001651

Transaction Date: **8/5/26/2023**

Invoice Number:

Invoice Amount: **\$48,860.80**

Project/Grant Number: **P-000250**

Description of Transaction: **Coyote Valley Conservation Areas Master Plan**

Oversight Committee Review

- | | |
|--|---|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill | <input checked="" type="checkbox"/> Y <input checked="" type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input type="checkbox"/> Y <input checked="" type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

Progress billing of a task order, invoice total doesn't match w/ approved PO amt.

For grant disbursements, confirm the additional items:

- | | |
|---|---|
| 12. The Board resolution and executed grant agreement are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|---|
| 14. The board resolution and board report to approve the purchase are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 15. The escrow statement is included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

Additional Comments

As reviewed by *Laura N. May* on _____



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 2022/2023

Sample Transaction # 5

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: SWCA

Transaction Date: 6/23/2023

Invoice Number: 170022

Invoice Amount: 39,488

Project/Grant Number: P-000250

Description of Transaction: HYDROLOGIC DATA COLLECTION AND FLOW MONITORING

Oversight Committee Review

- | | |
|--|---|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For grant disbursements, confirm the additional items:

- | | |
|---|---|
| 12. The Board resolution and executed grant agreement are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|---|
| 14. The board resolution and board report to approve the purchase are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 15. The escrow statement is included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

Additional Comments

As reviewed by JEFF MICKO on 4/2/24



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 2022 / 2023

Sample Transaction # 6

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: ZANDER DESIGN

Transaction Date: 3/8/2023

Invoice Number: 1092

Invoice Amount: \$8,225.00

Project/Grant Number: P-000088

Description of Transaction: SIERRA USTA BRIDGE REPAIR

Oversight Committee Review

- | | |
|--|---|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For grant disbursements, confirm the additional items:

- | | |
|---|---|
| 12. The Board resolution and executed grant agreement are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|---|
| 14. The board resolution and board report to approve the purchase are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 15. The escrow statement is included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

Additional Comments

As reviewed by JEFF MICKO on 4/2/2024



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 20 / 20

Sample Transaction # 7

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

- Galaxy Digital
Vendor/Grantee/Contractor Name: V0001757 Transaction Date: 11/23/2022
Invoice Number: 24586 Invoice Amount: \$5,000.00
Project/Grant Number: P000248
Description of Transaction: Volunteer Program

Oversight Committee Review

- | | |
|--|--|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For grant disbursements, confirm the additional items:

- | | |
|---|---|
| 12. The Board resolution and executed grant agreement are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|---|
| 14. The board resolution and board report to approve the purchase are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 15. The escrow statement is included | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |

Additional Comments

Anna N. May

As reviewed by _____ on _____



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 2022 / 2023

Sample Transaction # 8

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: Zander Design, Arch etc Transaction Date: 12/22/22

Invoice Number: 1082 Invoice Amount: 3170.00

Project/Grant Number: P-000088

Description of Transaction:

Oversight Committee Review

- | | |
|--|---|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 4. Confirm the invoice amount does not exceed the approved Acumatica purchase order amount | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice matches the amount on the Acumatica AP Bill | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

Question below

For grant disbursements, confirm the additional items:

- | | |
|---|--|
| 12. The Board resolution and executed grant agreement are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|--|
| 14. The board resolution and board report to approve the purchase are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 15. The escrow statement is included | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

Additional Comments

6. Account # on original PO different than bill?

As reviewed by AW on 3/31/24



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet

For Expenditures Recorded in FY 2022/2023

Sample Transaction #

Sample Transaction Category

- Acquisitions
 Land Improvements
 Open Space Preserve Maint & Operations
 Other Transactions Over \$1,000

Sample Transaction Details

Vendor/Grantee/Contractor Name: *Bay Area Older Adults* Transaction Date: *5/1/23*
 Invoice Number: *NA* Invoice Amount: *\$9362.41*
 Project/Grant Number: *G-000052*
 Description of Transaction: *Program to provide access to open space for blind/visually impaired and widowed older adults.*

Oversight Committee Review

- | | |
|--|---|
| 1. Verify that the vendor/grantee/contractor listed on the invoice matches what is listed in the transaction list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 2. Confirm the date of the expenditure is within the timeframe of the fiscal year in review | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 3. Confirm the project number in the transactions list matches the supporting Acumatica purchase order | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 4. Confirm the invoice amount <i>does not exceed Board Grant approval</i> | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 5. Confirm the project number on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 6. Confirm the expense account on the Acumatica AP Bill matches what is listed in the transactions list | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 7. Confirm the amount listed on the invoice <i>reimbursement form matches</i> | <input type="checkbox"/> Y <input type="checkbox"/> N <input checked="" type="checkbox"/> N/A |
| 8. Verify a manager and/or Board of Directors has authorized the expense purchase order | <input type="checkbox"/> Y <input checked="" type="checkbox"/> N <input type="checkbox"/> N/A |
| 9. Verify that the scope of work listed on the invoice is eligible for Measure Q/Measure T funding and conforms to the Expenditure Plans | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 10. Verify payment amount matches the invoice | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 11. Verify payment was made to correct vendor | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For grant disbursements, confirm the additional items:

- | | |
|---|---|
| 12. The Board resolution and executed grant agreement are included | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 13. The Grants Administrator has signed off on the disbursement request | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

For land acquisitions, confirm the additional items:

- | | |
|--|--|
| 14. The board resolution and board report to approve the purchase are included | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 15. The escrow statement is included | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |
| 16. The wire transfer amount does not exceed the amount stated on the escrow statement | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A |

Additional Comments

8. Approved by Megan Dregler?
13. Megan Dregler is Grants Administrator?

As reviewed by _____ on _____



Expenditure Plan Oversight Committee

Sample Transaction Cover Sheet for Staff Labor For Expenditures Recorded in FY 2022 / 2023

Sample Transaction # 10

Sample Transaction Category

Acquisitions Land Improvements Open Space Preserve Maint & Operations Other Transactions Over \$1,000

Sample Transaction Details

Project/Grant Number: P-000028

of Employees Working on Project: 46

Project Name: Coyote Ridge Open Space Preserve
Public Access

Fiscal Year Total Labor Hours: 5,590.16

Fiscal Year Total Labor Costs: \$367,980

Oversight Committee Review

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Have the following reports been provided: <ul style="list-style-type: none"> <input type="radio"/> Total labor hours summary <input type="radio"/> Total labor costs summary <input type="radio"/> Total hard costs summary for the selected project <input type="radio"/> Approved Salary Position Pay Plan for the fiscal year in review 2. Verify that the project number is consistent with the labor reports 3. Verify that the project name is consistent with the labor reports 4. Confirm that the labor costs are incurred within the timeframe of the fiscal year in review 5. Confirm that the total dollar amount matches that in the supplemental material provided 6. Do the column totals appear correctly and consistently across all supplemental material? 7. Based on the approved Salary Position Pay Plan, do the extended dollar amounts appear to be consistent with the labor hour amounts? 8. Does the number of hours/labor costs appear appropriate to the distribution of staff positions working to meet the project milestones? Assess the appropriateness of the number of hours as it relates to the fiscal year’s milestones, and not necessarily the full project scope. | <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A</p> |
|---|---|

Additional Comments

1. The Supporting Documentation for the Selected Sample Transactions Recorded in Fiscal Year 2022/2023 was helpful in determining #8 above.
2. If easily derived, I would like to see a labor hour summary by Position Name.
3. The report on weekly hours suggests that accurate employee time keeping is a high priority.