



The City and County of San Francisco
San Francisco Drug Abuse Advisory Board
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APPROVED AND ADOPTED Meeting Minutes

MEETING SUMMARY

EXECUTIVE COMMITTEE

SEPTEMBER 12, 2000 NOON-1P 1380 HOWARD STREET
5th Floor Rose Conference Room

PRESENT: Ms. Matonia Williams, President; Mr. Richard Gee, Secretary/Treasurer; Ms. Georgia Bates Creel, Chair, Planning and Evaluation Committee; Ms. Marylouise Adlo-Robinson, Chair, Nominating Committee, and Mr. Frederick Hobson, Board Member.

ABSENT: Dr. Irene Sung, Vice-President (Excused).

CSAS Representative: Mr. Darryl Burton, CSAS DAAB/CAAB Program Analyst.

Staff: Ms. Danita L. Mathis, Executive Officer

I. CSAS Computer System Conversion.

The Executive Officer, Danita L. Mathis informed the committee that CSAS has procured Personal Computers (PC) and that all Macintosh (MAC) computers will be replaced with PCs. The Board procured the MAC that the Executive Officer uses now. However, CSAS has ordered a PC for the Executive Officer. Ms. Mathis will be getting a PC in October of this year. In the meantime, all files and emails on the MAC need to be moved to the PC. Ms. Mathis has also been scheduled for computer training courses as well. Ms. Mathis' express concern regarding her unavailability to the Board due to computer training and the potential impact to the Board due to computer downtime while files are being moved from the MAC to the PC. President Williams asked Ms. Mathis to contact the Board's former Consultant to find out if she has any computer files on her personal computer and if so, have her copy those files to floppy disks so they can be converted to the PC format as well. President Williams informed the Board and Mr. Burton that Ms. Mathis has the laptop and the Board's financial records in her possession.

President Williams stated that she would like for CSAS to guarantee that CSAS will not remove the PC that Ms. Mathis will be using. *Mr. Darryl Burton guaranteed that CSAS would not remove the PC.*

President Williams reminded Ms. Mathis that the Board also purchased a laptop and to backup the computer files on the laptop to floppy disks. President Williams also suggested that might be it is time to upgrade the software on the laptop. Ms. Marylouise Adlo-Robinson asked Ms. Mathis to look into upgrading the software for the laptop. Ms. Adlo-Robinson asked Ms. Mathis to inform the Board of scheduled computer-training classes and to give the Board a status report regarding the MAC to PC computer conversion.

Scheduled Computer - Training Classes for Ms. Mathis:

Friday, October 6 th 9a-4p
Friday, October 13th 9a-4p
Monday, December 4th 9a-4p

II. CSAS Request for Audit.

President Williams presented to the Executive Committee the letter written by Mr. Darryl Burton to the President requesting a financial audit of the Board's financial records for fiscal year 1998/99. Mr. Richard Gee, Secretary/Treasurer stated to Mr. Burton that you received the financial report for fiscal year 1998/99 from the Board's contracted Certified Public Accountant. Mr. Burton concurred. Mr. Gee further stated to Mr. Burton that you do not like the report for fiscal year 1998/99 and Mr. Burton concurred that he did not like the report. Mr. Burton stated that he did receive the Cost Report for the fiscal year 1999/00. Ms. Georgia Bates Creel asked why is it necessary to engage an audit for such a small contract and that DAAB/CAAB only writes at most thirty checks per year. Mr. Gee asked Mr. Burton "why are you requesting an audit?" Mr. Burton responded by saying that the financial report reflected retained earnings for the Board for that year approximately \$36,000. Mr. Burton went on by saying that the numbers don't add up between the financial report showing retained earnings and the Board's reimbursement to the City for under spending their budget for that fiscal year 1998/99. Mr. Burton stated that the Board reimbursed the City for under spending. Mr. Burton further added that it does not make sense to him the Board's request for an increase to the contractual budget when the Board has retained earnings. Mr. Gee told Mr. Burton that the financial report prepared by the contracted CPA reflects cash flow activity and that the report does cross over fiscal years and is a snapshot of cash flow activity in a specified period of time. Mr. Gee has requested financial reports from the Executive Officer for the fiscal year 1997/98. Mr. Gee has developed a spreadsheet for this fiscal year to capture expenses and budget. Mr. Burton stated that Ms. Mathis told him that the Board always has retained earnings. Ms. Mathis was not in the room when Mr. Burton made this statement, but Ms. Mathis did tell Mr. Burton that the Board has a "prudent reserve" to cover expenses of its staff because the City's payments to contractors has historically been late. The "prudent reserve" makes it possible for the Board, a non-profit corporation, to continue carrying out its mandated duties. Mr. Gee stated there appears to be confusion regarding the display of the financial data. Mr. Gee told the Board that the contracted CPA prepares the year-end financial report, pay roll tax report, Employment Development reports, and state tax reports. Mr. Gee informed the Board that there had been problems with late paperwork being submitted to the CPA by the preceding Mr. Terry Hopper and the former Consultant thereby

the Board incurring a penalty assessment fee. Mr. Burton stated that there are some gaps, missing numbers, in the financial report. Mr. Gee agreed.

President Williams stated that the contracted CPA for the Board has been with the Board since 1996. Ms. Adlo-Robinson stated she had experience with audits and wanted to know if the CPA would make some recommendations regarding the Board's record keeping. President Williams responded to Ms. Adlo-Robinson by saying you can get more information from an audit report if you hire a CPA that only performs audits. President Williams also pointed out how costly it is to hire an auditor. To hire an audit to audit the Board's books of accounting and to generate an audit report would cost the Board in the range of \$1,500 to \$4,000. The issue here is "who is going to pay for this service?" President Williams informed the Mr. Burton that the contract does not have a line item for an auditor.

Mr. Gee stated that it is too expensive and is not necessary to hire an auditor to perform an audit of the financial records for fiscal year 1998/99. Mr. Burton stated that to hire an auditor would not be too much for the Board since the expense is \$1,500 to \$2,000. The auditor can make recommendations to the Board regarding the Board's accounting practices.

Mr. Gee recommended a plan of action where the Board contacts the contracted CPA and the former consultant and asks a series of questions related to the letter Mr. Burton wrote to President Williams. Mr. Gee concluded that his contention is that the Board may not need to retain and hire an auditor.

Ms. Marylouise Adlo-Robinson suggested that the contracted CPA come and make a presentation of the financial report he prepares to the Board or Executive Committee. President Williams acknowledged Ms. Adlo-Robinson's suggestion and also pointed out that there will be an additional charge for the Board and the current contract does not support that type of activity.

President Williams informed Ms. Adlo-Robinson that the contracted CPA has been preparing financial reports for the Board since 1996.

Mr. Burton distributed to the Board a letter written by Mr. Terry Hopper to him stating that his payroll check was consistently late.

President Williams informed Mr. Burton that the Board has never received a copy the letter Mr. Hopper wrote to him.

Mr. Burton stated that Mr. Hopper is in considering pursuing legal actions against the Board because he received late payroll checks.

President Williams asked Mr. Gee to schedule a meeting with the contracted CPA, the former consultant, Mr. Burton, and Ms. Mathis to discuss the audit, "prudent reserve", and Terry Hopper's payroll checks.

III. CSAS Invoices.

Ms. Mathis informed the Board that she must prepare and submit a monthly invoice of expenses to CSAS. This is a contractual requirement for the DAAB/CAAB contract. The invoices are due the 15th working day for the previous month's expenses.

The work plan is that Ms. Mathis prepares the monthly invoice and has the Secretary/Treasurer, Mr. Richard Gee the invoice prior to submittal to CSAS.

IV. President's Comments.

For the point of clarification, President Williams made the aforementioned statement at the DAAB full Board meeting on Wednesday, September 13, 2000.

President Williams stated the Board needs to think about obtaining **Administrative Support Staff** in order to cover vacation time for Ms. Mathis. This issue also effects the City-Wide Alcoholism Advisory Board (CAAB). This issue will be brought to the Joint Executive Committee of DAAB/CAAB.

V. Adjournment of Public Meeting at 1:30p

Next Meeting of the Executive Committee is scheduled on:

**Tuesday, September 26, 2000 at
1380 Howard Street at 10th Street from 12:15p to 1:30p
In the Fourth Floor CSAS Conference Room.**

Minutes Respectfully Submitted by Danita L. Mathis