

TUCSON UNIFIED SCHOOL DISTRICT
GOVERNING BOARD
AUDIT COMMITTEE
AGENDA FOR AUDIT MEETING*

TIME: October 26, 2018
 2:30 p.m.

PLACE: Board Conference Room
 Morrow Education Center
 1010 E. Tenth Street
 Tucson, Arizona 85719

2:30 p.m. CALL MEETING TO ORDER – Self-Introductions for the Audio Recording

 INFORMATION ITEM

2:30 p.m. 1. Introduction of New Committee Member – Ravi Grivois-Shah

2:32 p.m. CALL TO THE AUDIENCE

 ACTION ITEM

2:37 p.m. 2. September 28, 2018 Minutes

STUDY/ACTION ITEMS

2:40 p.m. 3. Fiscal Years 2016-2017 and 2017-2018 Year-to-date Profit and Loss
 Statement for (each) Fund: 520, 521 and 522

- Renee Weatherless
- Reem Kievit

2:50 p.m. 4. Status of External Auditors

- Renee Weatherless

3:00 p.m. 5. Presentation of the September 30th Annual Financial Report

- Renee Weatherless

3:10 p.m. 6. Status and Response to September 28th Call to the Audience Complaint

- Rob Ross

3:15 p.m. 7. Charter – Quorum vs. Three Votes

- Rob Ross

3:25 p.m. 8. Standing Item: Complaints Received via Various Avenues

- Rob Ross

3:30 p.m. 9. FY19 Expenditure Update

- Renee Weatherless

3:31 p.m. 10. Up-to-Date Budget to Actual by Function – System Version

- Renee Weatherless

3:32 p.m. 11. Cash Balance Reports – Fiscal Year 18 Fund Balance

- Renee Weatherless

3:33 p.m. 12. Standing Item: Request for Information (RFI) Request by Audit Committee

Internal Control Issues

- a. USFR Compliance – Questionnaire Comments
- b. Accounting Records
- c. Cash Handling
- d. Capital Assets Control
- e. Expenditures
- f. Procurement
- g. Payroll
- h. Monthly Financial Reports
- i. Student Attendance Reporting
- j. Student Accounts
- k. Auditor General Internal Controls
- l. After-the-Fact Purchase Orders
- m. Annual Single Audit Reporting Package (Each Year)
- n. Update on ERP Process
- o. Consolidation of Advertising
- p. Internal Auditor Status

3:34 p.m. 13. Meeting Date/Time

3:35 p.m. 14. Future Agenda Item(s)

3:40 p.m. 15. Follow up Matter – Internal Auditor Time Clock Report

- Janet Rico-Uhrig

3:50 p.m. 16. Standing Items Status for Internal Auditor

- Janet Rico-Uhrig

ACTION ITEM

4:00 p.m. MOTION AND VOTE TO RECESS AUDIT COMMITTEE MEETING TO
EXECUTIVE SESSION

17. Schedule an executive meeting at this time to consider the following matters:

- A. Personnel issues pursuant to A.R.S. §38-431.03 (A)(1); legal advice/instruction to attorney pursuant to A.R.S. §38-431.03 (A)(3) and (A)(4); and consideration of records exempt by law from public inspection (A)(2)

- 1) Internal Auditor Application Screening

- B. Legal advice/instruction to attorney pursuant to A.R.S. §38-431.03 (A)(3) and (A)(4); Consideration of records exempt by law from public inspection §38-431.03 (A)(2), specifically, Auditor General records covered under ARS 41-1279.05

- 1) Report to the Auditor General

RECESS AUDIT COMMITTEE MEETING

ACTION ITEM

**MOTION AND VOTE TO ADJOURN EXECUTIVE MEETING AND
RECONVENE COMMITTEE MEETING**

4:30 p.m.

ADJOURNMENT

ADJOURNMENT

- One or more Audit Committee members will/may participate by telephonic or video communications.
- Names and details, including available support documents, may be obtained during regular business hours at the TUSD Governing Board Office.
- Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting Translations/Interpretations Services at 225-4672. Requests should be made as early as possible to arrange the accommodation.
- Upon request, TUSD will provide a certified interpreter to interpret Audit Committee meetings whenever possible. Please contact Translations/Interpretations Services at 225-4672 at least 72 hours prior to the event. Every effort will be made to honor requests for interpretation services made with less than 72 hours' notice.
- Previa petición, TUSD proporcionará un intérprete certificado para interpretar la agenda de el comité de Audité o de proporcionar los servicios de interpretación en la reuniones de la Mesa Directiva cuando sea posible. Favor de contactar los Servicios de Traducción/Interpretación al teléfono 225-4672 cuando menos 72 horas antes del evento. Se hará todo lo posible para proporcionar los servicios de interpretación realizados con menos de 72 horas de anticipación.
- If authorized by a majority vote of the members of the Audit Committee, any matter on the open meeting agenda may be discussed in executive session for the purpose of obtaining legal advice thereon, pursuant to A.R.S. 38-431.03 (A)(3). The executive session will be held immediately after the vote and will not be open to the public.

Future Meeting Dates

November 16, 2018

December 14, 2018

January 25, 2019