

TUCSON UNIFIED SCHOOL DISTRICT
GOVERNING BOARD AUDIT COMMITTEE
AGENDA

TIME: November 21, 2014
2:00 p.m.

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

2:00 p.m. Call to Order
• Jimmy Lovelace, Co-Chair

2:00 p.m. CALL TO THE AUDIENCE

ACTION ITEM

2:05 p.m. 1. September 26, 2014 Minutes

INFORMATION ITEMS

2:10 p.m. 2. Introduction of Governing Board Members/Superintendent

2:15 p.m. 3. Welcome New Committee Member to the Audit Committee – Lori K. M. Cox

STUDY/ACTION ITEMS

2:20 p.m. 4. Outside Legal Opinion on Audit Committee functions, advice by District Legal Counsel, Committee ability to participate in procurement recommendation of Selection of Outside Auditors and other matters discussed in the Opinion
• Julie Tolleson

2:35 p.m. 5. Proposal for an Internal Auditor in Tucson Unified School District – Update

2:40 p.m. 6. Semi-Annual Report to the Governing Board October 14, 2014 Governing Board Meeting

2:45 p.m. 7. Update on ERP Process and District Staff Recommendation
• Scott Morrison

3:00 p.m. 8. Asset Inventory and Control
• Karla Soto and Christina Cruz

3:15 p.m. 9. Recent Monthly Financial Report to the Governing Board – Fiscal Year-to-date Expenditure
• Karla Soto

3:25 p.m. 10. Budget Status and Projections
• Karla Soto

Audit Committee Meeting
November 21, 2014 – 2:00 p.m.
Page 2

3:35 p.m. 11. Self Evaluation Forms and Results – Update

3:45 p.m. 12. District Efficiency Audit Report

3:50 p.m. 13. Proposed Agenda Items and/or Additional RFI's

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

3:55 p.m. 14. Meeting Date/Time

3:55 p.m. 15. Future Agenda Item(s) Heinfeld, Meech & Co. (2-15-13 attended the meeting-went over some of the key parts of the CAFR.)

4:00 p.m. ADJOURNMENT

- One or more Committee members will/may participate by telephonic or video communications.
 - a) Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting, Director of Staff Services to the Governing Board at 225-6070. Requests should be made as early as possible to arrange the accommodation.
- All times are approximate and any agenda item may be taken up after the 2:00 p.m. meeting time.

Future Meeting Dates

December 19, 2014

January 23, 2015

February 20, 2015