

## **MINUTES FOR AUDIT COMMITTEE MEETING (Friday, January 24, 2020)**

Details regarding discussions are available via the audio recordings posted on the TUSD Audit Committee page on the TUSD website at <http://govboard.tusd1.org/Board-Committees/Audit-Committee>.

### **Members Present:**

Darin Guthrie, Chair  
Jimmy Lovelace, Vice-Chair  
Leila Counts, Governing Board Member  
Ravi Grivois-Shah, MD *[arrived @ 2:35 p.m.]*  
William Kelly, Ed.D.  
Sarina Martinez *[arrived @ 2:07 p.m.]*  
Bernie Wiegandt

### **Committee Member(s) Not Present:**

Rachel Wall

### **Others:**

Renee Weatherless, Executive Director, Finance  
Robert S. Ross, Jr., General Counsel, Legal Services

Vanessa Hernandez, Executive Assistant, Finance  
Martha Smith, Internal Auditor  
Dave Phillips, CliftonLarsonAllen, LLC

**Meeting called to order at 2:00 p.m.**

### **1. PUBLIC NOTICE**

**Procedural: 1.01 Notice of Meeting and Procedures**

### **2. OPENING OF MEETING – 2:00 p.m.**

**Procedural: 2.01 Call to Order – 2:00 p.m.**

Roll Call – Audit Committee attendance was established via self-introductions.

**Action: 2.02 Agenda Adjustments – 2:01 p.m.**

**Motion to table item 5.05 Standing Item: Charge to the Audit Committee by Regular TUSD Governing Board.**

Motion by Jimmy Lovelace, second by William Kelly.  
Final Resolution: Motion Passed

Yes: William Kelly, Jimmy Lovelace, and Bernie Wiegandt.

**3. CALL TO THE AUDIENCE – 2:01 p.m.**

There were no persons wishing to speak.

**4. ACTION ITEM(S) – Action, Minutes: 4.01 Minutes of Audit Committee Meeting – December 13, 2019 – 2:02 p.m.**

Resolution: Motion to approve the December 13, 2019 Audit Committee meeting minutes as submitted.

Motion by Jimmy Lovelace, second by William Kelly.

Final Resolution: Motion Passed

Yes: William Kelly, Jimmy Lovelace, and Bernie Wiegandt.

Abstained: Darin Guthrie

**5. STUDY/ACTION(S) – Study/Action: 5.01 Update/Status Report from Internal Auditor – 2:04 p.m.**

STUDIED ONLY

Martha Smith presented information to the Committee and responded to Committee member inquiries.

Persons commenting and/or asking questions were Darin Guthrie, Leila Counts, William Kelly, Renee Weatherless, and Jimmy Lovelace.

**Study/Action: 5.02 Presentation of CAFR – 2:26 p.m.**

STUDIED ONLY

Dave Phillips (CliftonLarsonAllen, LLC) and Renee Weatherless presented the FY19 Comprehensive Annual Financial Report and responded to Committee member inquiries.

Persons commenting and/or asking questions were Jimmy Lovelace, Darin Guthrie, and Leila Counts.

**Study/Action: 5.03 Fund Balance with Cash Report – with reconciliation of cash to fund balance – 3:05 p.m.**

STUDIED ONLY

Renee Weatherless provided information and responded to Committee member inquiries.

Persons commenting and/or asking questions were Jimmy Lovelace, Leila Counts, William Kelly, Darin Guthrie, Ravi Grivois-Shah, and Sarina Martinez. Rob Ross commented.

**Study/Action: 5.04 FY20 Expenditure Update – December 2019 – 3:42 p.m.**

STUDIED ONLY

Renee Weatherless provided information and responded to Committee member inquiries.

Persons commenting and/or asking questions were Darin Guthrie, Ravi Grivois-Shah, Jimmy Lovelace, and Leila Counts.

**Study/Action: 5.05 Standing Item: Charge to the Audit Committee by Regular TUSD Governing Board – ITEM TABLED**

Item on agenda tabled per Committee vote.

Darin Guthrie asked the committee to let him know of any budget related questions or additional requests for information so that he may add to this standing agenda item.

**Study/Action: 5.06 Standing Item: Complaints Received via Various Avenues – 3:51 p.m.**

STUDIED ONLY

Darin Guthrie and Rob Ross provided information and responded to Committee member inquiries.

Persons commenting and/or asking questions were Jimmy Lovelace and Sarina Martinez.

**Study/Action: 5.07 Standing Item: Request for Information (RFI) Request by Audit Committee – 3:54 p.m.**

Jimmy Lovelace and Darin Guthrie asked for an update on the USFR and Single Audit. Renee Weatherless provided information and responded to Committee member inquiries.

Persons commenting and/or asking questions were Darin Guthrie and Jimmy Lovelace.

**Study/Action: 5.08 Meeting Date/Time – 3:58 p.m.**

Next meeting date of Friday, February 28<sup>th</sup>, 2020.

**Study/Action: 5.09 Future Items – 3:57 p.m.**

Darin Guthrie requested information from Renee Weatherless regarding a software presentation for the next committee meeting.

**6. ADJOURN MEETING**

**Action: 6.01 Adjourn Audit Committee Meeting – 4:00 p.m.**

**Resolution: Motion to adjourn Audit Committee meeting.**

Motion by William Kelly, second by Jimmy Lovelace.

Final Resolution: Motion Passed

Yes: Ravi Grivois-Shah, Darin Guthrie, William Kelly, Jimmy Lovelace, Sarina Martinez, and Bernie Wiegandt.

Approved this 28<sup>th</sup> day of February, 2020.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By \_\_\_\_\_  
Darin Guthrie  
Audit Committee Chair