Auditor’s Report – 2:32 p.m.

Audit Committee attendance was established via self-introductions.

CALL TO THE AUDIENCE
There were no persons wishing to speak.

No action required.
STUDY/ACTION ITEM

1. Update on Internal Auditor
   - Janet Rico-Uhrig

Janet Rico-Uhrig presented information.

ACTION ITEM

MOTION AND VOTE TO RECESS AUDIT COMMITTEE MEETING TO EXECUTIVE SESSION

Ravi Grivois-Shah moved approval to recess Audit Committee meeting to go into Executive Session, Rachel Wall, seconded. Approved Unanimously in a voice vote. 5-0.

2. 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)

      1) Internal Auditor Interview – Part II
      2) Internal Auditor Application Screening

ACTION ITEM

MOTION AND VOTE TO ADJOURN EXECUTIVE MEETING AND RECONVENE COMMITTEE MEETING

ACTION ITEMS

3. September 28, 2018 Minutes

4. November 16, 2018 Minutes

Bernie Wiegandt moved approval, Jimmy Lovelace seconded. Approved Unanimously, in a voice vote. 4-0-1. Darin Guthrie Abstained.

5. December 14, 2018 Minutes

Darin Guthrie moved approval, Rachel Wall seconded. Approved Unanimously, in a voice vote. 4-0-1. Jimmy Lovelace Abstained.

Jimmy Lovelace moved to address Items 11, 7 and 10 before Item 6. Seconded: Darin Guthrie. Approved Unanimously, in a voice vote. 5-0

STUDY/ACTION ITEMS

11. Standing Item: Complaints Received via Various Avenues

- Old Complaints/Formal Response – Jimmy Lovelace
- New Complaints/Formal Response – Rob Ross

Jimmy Lovelace and Rob Ross presented information and responded to the committee members inquiries.

Persons commenting and/or asking questions were Darin Guthrie, Ravi Grivois-Shah, Jimmy Lovelace, Rachel Wall and Bernie Wiegandt. Rob Ross provided legal advice. Renee Weatherless commented.

- Web Page – Darin Guthrie, Blaine Young and Cathy Thwing

Blaine Young, Rabih Hamadeh and Cathy Thwing presented information and responded to the committee members inquiries.

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

- Complaint Form

Jimmy Lovelace and Rob Ross presented information and responded to the committee members inquiries.

Persons commenting and/or asking questions were Ravi Grivois-Shah, Jimmy Lovelace, Darin Guthrie and Bernie Wiegandt. Rob Ross provided legal advice. Renee Weatherless commented.
6. Fund Balance with Cash Report – with Forecasted Cash Balances through Fiscal Year End by Month
   • Renee Weatherless
   ITEM POSTPONED

7. Status of External Auditors
   • Renee Weatherless
   ITEM POSTPONED

8. FY19 Expenditure Update
   • Renee Weatherless
   ITEM POSTPONED

9. Up-to-Date Budget to Actual by Function – System Version
   • Nancy Mueller
   ITEM POSTPONED

10. Charter – Update
    • Rob Ross
    ITEM POSTPONED

12. BoardDocs Update
    ITEM POSTPONED

13. Standing Item: Request for Information (RFI) Request by Audit Committee ITEM POSTPONED

   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

14. Meeting Date/Time
    ITEM POSTPONED

   ADJOURNMENT – 4:50 p.m.  No Quorum to adjourn.

   Approved this  26th  day of April 2019.

   TUSD GOVERNING BOARD AUDIT COMMITTEE

   By _____________________________
   Jimmy Lovelace
   Audit Committee Chair