

**Tucson Unified School District No. 1
Governing Board Audit Committee Meeting
Board Conference Room, Morrow Education Center
1010 East Tenth Street
Tucson, Arizona 85719**

**January 25, 2019
2:30 p.m.**

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

MINUTES

Committee Members Present:

Jimmy Lovelace, Chair
Darin Guthrie, Vice-Chair
Ravi Grivois-Shah [left @4:47 p.m.]
Rachel Wall [left @4:50 p.m.]
Bernie Wiegandt

Committee Members Not Present:

Charles Kill

Others Present:

Blaine Young, Chief Technology Officer, Technology Services
Renee Weatherless, Executive Director, Financial Services
Janet Rico-Uhrig, Executive Director, Human Resources
Robert S. Ross, Jr., General Counsel, Legal Services
Rabih Hamadeh, IT Infrastructure Director, Technology Services
Cathy Thwing, District Web Site Editor, Communication and Media Outreach
Michele C. Gutierrez, Senior Staff Assistant II to the Governing Board

ITEM

ACTION

CALL TO ORDER – 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

No action required.

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

Darin Guthrie moved approval, Bernie Wiegandt seconded. Approved, in a voice vote. 3-0-2. Ravi Grivois-Shah and Rachel Wall Abstained.

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

No action required.

- 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 WeatherlessITEM POSTPONED
7. Status of External Auditors
 - Renee WeatherlessITEM POSTPONED
8. FY19 Expenditure Update
 - Renee WeatherlessITEM POSTPONED
9. Up-to-Date Budget to Actual by Function – System Version
 - Nancy MuellerITEM POSTPONED
10. Charter – Update
 - Rob RossITEM 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

Governing Board Audit Committee Meeting Minutes
January 25, 2019 2:30 p.m.
Page 4 of 4