

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

**February 25, 2019  
3:00 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  
William Kelly, Ed.D.  
Bernie Wiegandt

**Committee Members Not Present:**

Charles Kill  
Rachel Wall

**Presenter:**

Dave Phillips, CPA, Clifton, Larson and Allen *[arr. @ 3:05 p.m.]*

**Others Present:**

Janet Rico-Uhrig, Executive Director, Human Resources  
Renee Weatherless, Executive Director, Financial Services  
Robert S. Ross, Jr., General Counsel, Legal Services  
Michele C. Gutierrez, Senior Staff Assistant II to the Governing Board

**ITEM**

**ACTION**

**CALL TO ORDER – 3:02 p.m.**

Audit Committee attendance was established via self-introductions.

**CALL TO THE AUDIENCE**

There were no persons wishing to speak.

No action required.

## **ACTION ITEMS**

1. January 25, 2019 Minutes  
Unavailable at this time. No action required.
2. February 15, 2019 Minutes  
Unavailable at this time. No action required.

## **STUDY/ACTION ITEMS**

5. Semi-Annual Report to the Governing Board  
• Jimmy Lovelace No action required.

Jimmy Lovelace provided a “Draft” report to the Committee and asked that they submit their input.

Persons commenting and/or asking questions were Rob Ross and Darin Guthrie.

4. Clifton Larson and Allen – Presentation of June 30, 2018 Audit No action required.

Dave Phillips presented information and responded to Committee members’ inquiries.

Persons commenting and/or asking questions were Darin Guthrie, Jimmy Lovelace, William Kelly, Bernie Wiegandt, Ravi Grivois-Shah and Renee Weatherless.

3. Update on Internal Auditor  
• Janet Rico-Uhrig No action required.

Jimmy Lovelace commented that a text was received from HR and the candidate was notified of the recommendation to go to the Board for approval at the March 12, 2019, Regular Governing Board meeting.

6. Standing Item: Complaints Received via Various Avenues No action required.

Rob Ross commented that no new complaints have been received. Staff from the Technology Department submitted mocked complaints to ensure the online complaint system worked.

7. Fund Balance with Cash Report – with Forecasted Cash Balances through Fiscal Year End by Month No action required.
- Renee Weatherless

Renee Weatherless presented information and responded to Committee members' inquiries.

Persons commenting and/or asking questions were Darin Guthrie, Bernie Wiegandt, Ravi Grivois-Shah, William Kelly and Jimmy Lovelace.

8. FY19 Expenditure Update No action required.
- Renee Weatherless

Renee Weatherless presented information and responded to Committee members' inquiries.

Persons commenting and/or asking questions were Ravi Grivois-Shah, Darin Guthrie, Jimmy Lovelace, William Kelly and Bernie Wiegandt.

9. Up-to-Date Budget to Actual by Function – System Version No action required.
- Renee Weatherless

Renee Weatherless presented information and responded to Committee members' inquiries.

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

10. Standing Item: Request for Information (RFI) Request by Audit Committee  
ITEM NOT ADDRESSED

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

11. Meeting Date/Time

Since the Audit Committee had two meetings in February, Jimmy Lovelace proposed that the March 15, 2019 Audit Committee meeting be by passed until the next scheduled meeting on April 26, 2019.

Persons commenting and/or asking questions were Bernie Wiegandt, Darin Guthrie, Jimmy Lovelace, William Kelly, Ravi Grivois-Shah and Renee Weatherless.

Darin Guthrie moved approval; Ravi Grivois-Shah seconded. Approved Unanimously, in a voice vote 5-0.

**ADJOURNMENT – 5:03 p.m.**

William Kelly moved approval; Darin Guthrie seconded. Approved Unanimously, in a voice vote 5-0.

Approved this 26<sup>th</sup> day of April 2019.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By \_\_\_\_\_  
Jimmy Lovelace  
Audit Committee Chair