

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

**April 22, 2016  
2:00 p.m.**

**MINUTES**

**Committee Members Present:**

Charles Andrade, Chair  
Karla Soto, Chief Financial Officer  
Victoria Soto  
Rachel Wall

**Committee Members Not Present:**

Lori K. M. Cox  
Adelita S. Grijalva, Governing Board President  
Ricky Hernandez

**Others Present:**

Casey R. Good, CPA, Heinfeld, Meech & Co., P.C.  
Mary Alice Wallace, Director of Staff Services to the Governing Board  
Michele C. Gutierrez, Senior Staff Assistant I to the Governing Board

**ITEM**

**ACTION**

**CALL TO ORDER** – 2:00 p.m.

**CALL TO THE AUDIENCE**

There were no persons wishing to speak.

No action required.

**INFORMATION ITEM**

1. Introduction of New Committee Member – Rachel Wall

No action required.

Rachel Wall introduced herself to the committee and gave a brief summary of her job experience related to the Audit Committee.

Persons commenting were Charles Andrade and Victoria Soto.

## **ACTION ITEM**

2. March 18, 2016 Minutes

Victoria Soto moved approval, Charles Andrade seconded. Approved, 2-0 in a voice vote. Rachel Wall Abstained.

## **STUDY/ACTION ITEMS**

3. External Engagement Schedule for 2016-2017 Audit

- Heinfeld, Meech & Co

No action required.

Casey Good handed out an Audit Calendar for Fiscal Year 2016 to the committee. He explained in detail each date on the Audit Calendar and what was expected from TUSD and from him and his team. The audit is due in December and Mr. Good indicated an effort will be made to provide a draft to the Committee in November.

Charles Andrade asked Ms. Soto for an update on the Corrective Action Plans regarding the FY 2015 Audit Findings at the next scheduled Audit Committee.

Other persons commenting/asking questions were Karla Soto, Victoria Soto and Rachel Wall.

4. Recent Monthly Financial Report to the Governing Board – Fiscal Year-to-date Expenditure

- Karla Soto

No action required.

Karla Soto presented the most recent budget update to the committee. Which was presented to the Governing Board members at the April 19, 2016 Regular Board meeting.

Persons commenting were Charles Andrade, Victoria Soto and Rachel Wall.

5. Semi-Annual Report to the Governing Board at the May 24 Special Board Meeting

No action required.

Charles Andrade will present at the June 28<sup>th</sup> Special Governing Board Meeting, when he will have been the Audit committee Chair for one year. He will refer to the Committee Charter with the work the committee has done in the past year. He will have a draft to present to the committee at the next scheduled Audit Committee for their input or suggestion for the report.

6. Proposed Agenda Items and/or Additional RFI's and Future Agenda Items No action required.

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

Items that would be on the next scheduled meeting based on discussion of each item throughout the meeting were the recurring items for each meeting.

New items for the May 20, 2016 will be an Update on Corrective Action Plans regarding Audit Findings; Presentation of the March 31, 2016 Quarterly Desegregation Budget; and Semi-Annual Report to the Governing Board at the June 28 Special Board meeting.

7. Meeting Date/Time No action required.

Next meeting is on Friday, May 20, 2016, changed from the scheduled May 27, 2016 meeting to avoid the Memorial Day weekend.

RECONVENE AND ADJOURNMENT – 3:28 p.m.

Victoria Soto moved approval, Rachel Wall seconded. Approved unanimously in a voice vote.

Approved this 20th day of May, 2016.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By \_\_\_\_\_  
Charles Andrade  
Audit Committee Chair