

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

**September 28, 2012  
2:00 p.m.**

**MINUTES**

**Committee Members Present:**

Cliff Altfeld, Chair  
Charles M. Kill  
Robert O'Toole, Co-Chair

**Committee Members Absent:**

Jimmy J. Lovelace

**Others Present:**

Yousef Awwad, Chief Financial Officer, Financial Services – arrived at 3:47 p.m.  
Abel Morado, Ed.D., Assistant Superintendent Secondary Leadership  
Sylvia Lovegreen, Senior Staff Assistant II to the Governing Board  
Michele C. Gutierrez, Senior Staff Assistant I to the Governing Board

**ITEM**

**ACTION**

**MEETING CALLED TO ORDER** – Cliff Altfeld called the meeting to order at 2:07 p.m.

**CALL TO THE AUDIENCE**

No members of the public requested to speak.

No action required.

**ACTION ITEMS**

1. Approval of August 24, 2012 Minutes

Robert O'Toole moved approval.  
Chuck Kill seconded.  
Approved 3-0.  
Jimmy Lovelace was not present at the meeting.

## **STUDY/ACTION ITEMS**

2. RFI #58 – Information on Student Fund Raising Activities Magee Middle School No Action Required, discussion only.

Abel Morado informed and answered questions or concerns the committee had on cash handling at the school sites.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Abel Morado.

3. RFI #59 – Information on After the Fact Purchases approved for 2010-2011 No Action Required, discussion only.

Yousef Awwad went over the after the fact purchases with the committee.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

4. RFI #60 – Complaint Received on Non-Reimbursement for Professional Development No Action Required, discussion only.

Cliff Altfeld had an exchange of conversation with Dr. Pedicone on the telephone and it was determined that the complaint received was a personnel issue and was handled at the district level.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

5. ERP Status and Milestones and Monthly Reports – Yousef Awwad No Action Required, discussion only.  
a) GANTT Report  
b) 47 Business Processes

Yousef Awwad did not provide the committee with a GANTT Report because he assigned one of his program managers to monitor the ERP status to identify most areas.

Yousef Awwad provided the committee with a color chart on 47 Business Processes which included completion of projects.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

6. Monthly Budget Update

No Action Required,  
discussion only.

Yousef Awwad reported to the committee that there wasn't an up date on the budget.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

7. Review and Discussion of USFR Compliance Questionnaire for FY Ended June 30, 2011
- Response to 28 CAFR Comments

No Action Required,  
discussion only.

Robert O'Toole informed Yousef Awwad that the committee received the CAFR comments and the USFR comments. Mr. O'Toole asked for an explanation regarding the statement that item 10 comments made were due to an error. He also asked is someone going to fix it? Yousef Awwad will follow-up at the next scheduled meeting.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

8. Coordination with Outside Auditors – Jimmy Lovelace
- USFR Compliance 2010
  - USFR Compliance June 30 for 2011

No Action Required,  
item not addressed.

An update was not given due to Jimmy Lovelace's absence. He serves as the committee's liaison with the Outside Auditors.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

9. Outside Auditor Contract Years and RFP Calendar

No Action Required,  
discussion only.

Cliff Altfeld read the response from Mary Alice Wallace, Director of Staff Service to the Governing Board to the committee. The response read, "Gentlemen, attached is the board agenda item from February 10, 2009 when Heinfeld & Meech was awarded a five-year contract to end on February 14, 2014."

Yousef Awwad explained to the committee the procedures and rules of a RFP.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill and Robert O'Toole.

10. Committee Membership

No Action Required,  
discussion only.

Cliff Altfeld informed the committee of the resignation of Jeff Abbott creating a vacant position on the Committee. There has been one application. The appointment is scheduled for Board approval during the October 9, 2012 Governing Board meeting.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

11. Most Recent Special Procurement Audit

No Action Required,  
discussion only.

The committee asked Yousef Awwad if there is a more current procurement audit. Yousef Awwad replied that the district has not met with the auditors for the findings.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill, Robert O'Toole and Yousef Awwad.

12. Semi-Annual Report to the Governing Board

No Action Required,  
discussion only.

Robert O'Toole discussed with the committee the report that he will present to the Governing Board during the October 9, 2012 Governing Board meeting.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill and Robert O'Toole.

13. Proposed Agenda Items and/or Additional RFI's

No Action Required,  
discussion only.

- a. USFR Compliance – Questionnaire Comments
- b. Accounting Records
- c. Cash Handling
- d. Capital Assets Control
- e. Expenditures
- f. Procurement
- g. Payroll
- h. Financial Reports
- i. Student Attendance Reporting
- j. Students Accounts – Soon
- k. Auditor General Internal Controls
- l. After-the-Fact Purchase Orders
- m. Annual Single Audit Reporting Package (Each Year)

The titles After-the-Fact Purchase Orders and Annual Single Audit Reporting Package (Each Year) were added.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill and Robert O'Toole.

14. Meeting Date/Time

No Action Required,  
discussion only.

The next scheduled Audit Committee meeting is October 26, 2012.

Chuck Kill indicated that he would not be able to attend the next scheduled meeting but would be available on the phone if a quorum is needed.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill and Robert O'Toole.

15. Future Agenda Item(s)

No Action Required,  
discussion only.

Cliff Altfeld added the following items to the next scheduled meeting. Welcome to Committee Member and is there a District Response to 28 CAFR Comments.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Chuck Kill and Robert O'Toole.

**MEETING ADJOURNED** 4:28 p.m.

Robert O'Toole  
moved approval.  
Chuck Kill seconded.  
Approved 3-0.

Approved this 26<sup>th</sup> day of October, 2012.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By \_\_\_\_\_  
Clifford Altfeld  
Audit Committee Chair