MINUTES

Committee Members Present:
Cliff Altfeld, Chair
J. Thomas House
Jimmy J. Lovelace
Robert O’Toole, Co-Chair

Committee Members Absent:
Charles M. Kill

Others Present:
Yousef Awwad, Chief Financial Officer, Financial Services
Mary Alice Wallace, Director of Staff Services to the Governing Board
Michele C. Gutierrez, Senior Staff Assistant I to the Governing Board

ITEM

MEETING CALLED TO ORDER – Cliff Altfeld called the meeting to order at 2:14 p.m.

ACTION

CALL TO THE AUDIENCE
The following are names of individuals who spoke and the subject of their comments:

Lillian Fox – Public Records Request Form

ACTION ITEMS
1. Approval of September 28, 2012 Minutes

Robert O’Toole moved approval.
Tom House Seconded.
Approved 3-0. Tom House abstained.
Chuck Kill was not present at the meeting.
STUDY/ACTION ITEMS

2. Welcome to Committee Member, J. Thomas House – Orientation
   Materials to include
   - Copy of CAFR
   - Copy of Audit Committee Charter
   - Sample of RFI Form
   - School Finance Article – Cliff Altfeld
   - Open Meeting Law Brochure and TUSD Map
   - Other Miscellaneous Information
   Tom House introduced himself and explained his interest in serving on the Audit Committee.

   Cliff Altfeld briefly described each item in the new committee members packet.

   Other persons commenting, asking questions, or providing information were J. Thomas House, Jimmy Lovelace, Robert O’Toole and Yousef Awwad.

   No Action Required, discussion only.

3. RFI #58 – Information on Student Fund Raising Activities at Magee Middle School
   The committee discussed the information that Abel Morado, Assistant Superintendent of Secondary Schools, provided to them before the meeting.

   Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace, Robert O’Toole and Yousef Awwad.

   No Action Required, discussion only.

4. RFI #59 – Information on After the Fact Purchases approved for 2010-2011
   The committee reviewed the 2012 after the fact purchases that Yousef Awwad provided. Yousef Awwad answered questions from the committee.

   Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace, Robert O’Toole and Yousef Awwad.

   No Action Required, discussion only.
5. Review and Discussion of USFR Compliance Questionnaire for FY Ended June 30, 2011
   • Response to 28 CAFR Comments

   Jimmy Lovelace commented that any further questions or discussion was no longer needed. The rest of the committee agreed.

   Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace, Robert O’Toole and Yousef Awwad.

   No Action Required, discussion only.

6. TUSD Single Audit Reports Package, June 30, 2011

   Jimmy Lovelace commented that the report was out, and unless the other committee members had questions, the item was closed for more discussion.

   Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace, Robert O’Toole and Yousef Awwad.

   No Action Required, item not addressed.

7. Coordination with Outside Auditors – Jimmy Lovelace
   • USFR Compliance 2010
   • USFR Compliance June 30 for 2011

   Jimmy Lovelace reported that he had nothing new to discuss and asked for the item to be tabled to the next scheduled meeting.

   Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace, Robert O’Toole and Yousef Awwad.

   No Action Required, item not addressed.

8. Is there a District Response to 28 CAFR Comments?

   Robert O’Toole asked Mr. Awwad if he had received a response for the twenty-eight comments.

   Mr. Awwad responded yes, he had provided the responses to the committee.

   Jimmy Lovelace commented that since 2011 is closed and there are no other questions or discussion, the committee was done with item 8.

   Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace, Robert O’Toole and Yousef Awwad.

   No Action Required, discussion only.
9. Most Recent Special Procurement Audit

Yousef Awwad provided the final report of the most recent special procurement audit. Period six is almost completed and a copy will be provided to the committee once Yousef meets with the Attorney General.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace, Robert O'Toole and Yousef Awwad.

No Action Required, discussion only.


- October 9, 2012 Governing Board Meeting

A copy of the report that was presented to the Governing Board during the October 9th Governing Board meeting was given to the Audit Committee. Robert O'Toole reported that Governing Board was interested in the implementation of Lawson and that it impacted so many areas on the system. He added that the District couldn’t conduct inventory on Lawson. Overall, he felt it was a good report to the Governing Board.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace and Robert O'Toole.

No Action Required, discussion only.

11. Proposed Agenda Items and/or Additional RFI’s

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)

No items were added.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace and Robert O'Toole.

No Action Required, discussion only.
12. Meeting Date/Time

The next scheduled Audit Committee meeting is November 16, 2012.

Jimmy Lovelace commented that the committee should discuss in the future of having fewer committee meetings annually.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace and Robert O'Toole.

13. Future Agenda Item(s)

Cliff Altfeld read his list of items for the next scheduled meeting. Keep Coordination with Outside Auditors, Most Recent Special Procurement Audit, Status of Business Process Review, Status of District Cash Flow and the ongoing items

Other persons commenting, asking questions, or providing information were Cliff Altfeld, J. Thomas House, Jimmy Lovelace and Robert O'Toole.

MEETING ADJOURNED 3:38 p.m.

Jimmy Lovelace moved approval. Tom House seconded. Approved 4-0.

Approved this 16th day of November, 2012.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By ____________________________

Clifford Altfeld
Audit Committee Chair