

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

**December 14, 2018
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:

Darin Guthrie, Vice-Chair
Ravi Grivois-Shah
Charles Kill
Rachel Wall
Bernie Wiegandt

Committee Members Not Present:

Jimmy Lovelace, Chair

Others Present:

Christina Cruz, Senior Accounting Manager, Financial Services
Nancy Mueller, Senior Budget Analyst, Financial Services
Robert S. Ross, Jr., General Counsel
Michele C. Gutierrez, Senior Staff Assistant I 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.

ACTION ITEMS

1. September 28, 2018 Minutes

No action required.

The minutes were postponed to the January 25 meeting when the committee members present on September 28 could approve the minutes.

2. November 16, 2018 Minutes
ITEM POSTPONED Not addressed.

STUDY/ACTION ITEMS

3. Update on Internal Auditor Not addressed.
• Janet Rico-Uhrig
ITEM POSTPONED
4. Fund Balance with Cash Report No action required.
• Christina Cruz

Christina Cruz presented information and responded to the committee members inquiries.

Persons commenting and/or asking questions were Darin Guthrie, Bernie Wiegandt, Chuck Kill, Rachel Wall and Ravi Grivois-Shah.

5. Status of External Auditors No action required.
• Darin Guthrie

Darin Guthrie gave a status update with the external auditors.

Persons commenting and/or asking questions were Chuck Kill, Rachel Wall and Bernie Wiegandt. Christina Cruz commented.

6. FY19 Expenditure Update Not addressed.
• Nancy Mueller
ITEM POSTPONED
7. Up-to-Date Budget to Actual by Function – System Version No action required.
• Nancy Mueller

Nancy Mueller and Christina Cruz presented information and responded to the committee members inquiries.

Persons commenting and/or asking questions were Darin Guthrie, Chuck Kill, Bernie Wiegandt, Ravi Grivois-Shah and Rachel Wall.

8. Charter – Charter Change – Rob Ross

- Definition of Quorum
- Definition of Majority Vote
- Rule on Tie Vote

Ravi Grivois-Shah moved approval, Rachel Wall seconded. Approved Unanimously, in a voice vote. 5 – 0.

Rob Ross presented information and responded to the committee members inquiries.

Ravi Grivois-Shah moved to accept the changes as written by General Counsel and asked that the charter have only the most current revision date on it. Rachel Wall seconded.

Persons commenting and/or asking questions were Chuck Kill, Bernie Wiegandt and Darin Guthrie.

9. Standing Item: Complaints Received via Various Avenues

No action required.

- Old Complaints/Formal Response – Jimmy Lovelace
- New Complaints/Formal Response – Rob Ross
- Complaint Form/Web Page – Darin Guthrie

Rob Ross commented that he has not received any complaints.

Darin Guthrie suggested that someone from Technology Services and the TUSD webmaster present to the TUSD Audit Committee information regarding the complaint web page at the next scheduled committee meeting.

Persons commenting and/or asking questions were Rachel Wall, Ravi Grivois-Shah and Darin Guthrie. Rob Ross provided legal advice.

10. BoardDocs

No action required.

- Information
- Electronic Meeting Packets

Michele Gutierrez presented information and responded to the committee members inquiries.

Persons commenting and/or asking questions were Ravi Grivois-Shah, Darin Guthrie, Rachel Wall and Bernie Wiegandt. Rob Ross provided information and responded to the committee's inquiries.

11. Standing Item: Request for Information (RFI) Request by Audit Committee 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

Persons commenting were Darin Guthrie, Bernie Wiegandt, Rachel Wall and Ravi Grivois-Shah.

12. Meeting Date/Time No action required.

The next scheduled meeting is on Friday, January 25, 2019. Chuck Kill will not be attending the January 25, 2019 and February 15, 2019 Audit Committee meetings.

Rachel Wall and Ravi Grivois-Shah will not be attending the March 15, 2019 Audit Committee meeting.

Persons commenting and/or asking questions were Chuck Kill, Rachel Wall, Ravi Grivois-Shah and Darin Guthrie.

ADJOURNMENT – 4:14 p.m.

Bernie Wiegandt moved approval, Rachel Wall seconded. Approved Unanimously, in a voice vote. 5 – 0.

Approved this 25th day of January 2018.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By _____
Jimmy Lovelace
Audit Committee Chair