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.

ACTION ITEMS

1. September 28, 2018 Minutes

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
   - Janet Rico-Uhrig
   ITEM POSTPONED
   Not addressed.

4. Fund Balance with Cash Report
   - 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.

   No action required.

5. Status of External Auditors
   - 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.

   No action required.

6. FY19 Expenditure Update
   - Nancy Mueller
   ITEM POSTPONED
   Not addressed.

7. Up-to-Date Budget to Actual by Function – System Version
   - 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.

   No action required.
   - Definition of Quorum
   - Definition of Majority Vote
   - Rule on Tie Vote

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.

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

9. Standing Item: Complaints Received via Various Avenues
   - 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
    - 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.

No action required.
11. Standing Item: Request for Information (RFI) Request by Audit Committee

   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