

TUCSON UNIFIED SCHOOL DISTRICT
GOVERNING BOARD
AUDIT COMMITTEE
AGENDA FOR AUDIT MEETING*

TIME: September 28, 2018
2:30 p.m.

PLACE: Board Conference Room
Morrow Education Center
1010 E. Tenth Street
Tucson, Arizona 85719

2:30 p.m. CALL MEETING TO ORDER – Self-Introductions for the Audio Recording

INFORMATION ITEM

2:30 p.m. 1. Introduction of New Committee Member – Ravi Grivois-Shah

2:35 p.m. CALL TO THE AUDIENCE

ACTION ITEM

2:40 p.m. 2. August 17, 2018 Minutes

STUDY/ACTION ITEMS

2:45 p.m. 3. Presentation of Single Audit and USFR Report & Findings

- Renee Weatherless
 - District Cashier – Sabra Castle
 - Asset Management – Christina Cruz
 - Technology Services – Mike Dunn
 - Technology Services – Blaine Young
 - Finance – Nancy Mueller
 - Operations – John Muir
 - Transportation – Martha Zamora

3:15 p.m. 4. Budget Presentation

- Jimmy Lovelace

3:25 p.m. 5. FY19 Expenditure Update

- Renee Weatherless

3:35 p.m. 6. Up-to-Date Budget to Actual by Function – System Version

- Renee Weatherless

3:37 p.m. 7. Cash Balance Reports – Fiscal Year 18 Fund Balance

- Renee Weatherless

3:40 p.m. 8. Fiscal Year 2017-2018 Year-to-date Profit and Loss Statement for (each)
Fund: 520, 521 and 522

- Renee Weatherless

3:50 p.m. 9. Standing Item: Complaints Received via Various Avenues

- Rob Ross

3:53 p.m. 10. 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

3:55 p.m. 11. Meeting Date/Time

3:57 p.m. 12. Future Agenda Item(s)

4:00 p.m. 13. Follow up Matter – Internal Auditor Time Clock Report

- Janet Rico Uhrig

4:10 p.m. 14. Standing Items Status for Internal Auditor

- Janet Rico-Uhrig

ACTION ITEM

4:10 p.m. MOTION AND VOTE TO RECESS AUDIT COMMITTEE MEETING TO EXECUTIVE SESSION

4:10 p.m. 15. Schedule an executive meeting at this time to consider the following matters:

- A. Personnel issues pursuant to A.R.S. §38-431.03 (A)(1); legal advice/instruction to attorney pursuant to A.R.S. §38-431.03 (A)(3) and (A)(4); and consideration of records exempt by law from public inspection (A)(2)

- 1) Internal Auditor Application Screening

RECESS AUDIT COMMITTEE MEETING

ACTION ITEM

MOTION AND VOTE TO ADJOURN EXECUTIVE MEETING AND
RECONVENE COMMITTEE MEETING

4:30 p.m. ADJOURNMENT

ADJOURNMENT

- One or more Audit Committee members will/may participate by telephonic or video communications.
- Names and details, including available support documents, may be obtained during regular business hours at the TUSD Governing Board Office.
- Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting Translations/Interpretations Services at 225-4672. Requests should be made as early as possible to arrange the accommodation.
- Upon request, TUSD will provide a certified interpreter to interpret Audit Committee meetings whenever possible. Please contact Translations/Interpretations Services at 225-4672 at least 72 hours prior to the event. Every effort will be made to honor requests for interpretation services made with less than 72 hours' notice.
- Previa petición, TUSD proporcionará un intérprete certificado para interpretar la agenda de el comité de Audité o de proporcionar los servicios de interpretación en la reuniones de la Mesa Directiva cuando sea posible. Favor de contactar los Servicios de Traducción/Interpretación al teléfono 225-4672 cuando menos 72 horas antes del evento. Se hará todo lo posible para proporcionar los servicios de interpretación realizados con menos de 72 horas de anticipación.
- If authorized by a majority vote of the members of the Audit Committee, any matter on the open meeting agenda may be discussed in executive session for the purpose of obtaining legal advice thereon, pursuant to A.R.S. 38-431.03 (A)(3). The executive session will be held immediately after the vote and will not be open to the public.

Future Meeting Dates

October 26, 2018

November 16, 2018

December 14, 2018