

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

**January 27, 2012  
2:00 p.m.**

**MINUTES**

**Committee Members Present:**

Cliff Altfeld, Chair  
Jeffrey Abbott – arrived at 2:11 p.m.  
Charles M. Kill  
Jimmy J. Lovelace  
Robert O'Toole, Co-Chair

**Committee Members Absent:**

None.

**Others Present:**

Sara Specht, Heinfeld, Meech & Co., P.C.  
Kera Badalamenti, CPA, Heinfeld, Meech & Co., P.C.  
Casey R. Good, CPA, Heinfeld, Meech & Co., P.C.  
John J. Pedicone, Jr., Ph.D., Superintendent  
Yousef Awwad, Chief Financial Officer  
Mohit Goel, Financial Systems Analyst  
Adrienne Sanchez, Director, Finance  
Mary Alice Wallace, Director of Staff Services 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 2:01 p.m.

**CALL TO THE AUDIENCE**

No members of the public requested to speak.

No action required.

**ACTION ITEMS**

1. Approval of December 16, 2011 Minutes

Jimmy J. Lovelace moved approval.  
Robert O'Toole seconded.  
Approved 4-0.  
Jeffrey Abbott was not present for the vote.

## **STUDY/ACTION ITEMS**

### 2. Coordination of Committee Work, Outside Audits and CAFR

- Heinfeld, Meech & Co.

No Action Required,  
discussion only.

Kera Badalamenti, CPA, and Sara Specht from Heinfeld, Meech & Co., P.C. discussed with the committee the different audits that are conducted the district. The District is in its second year of the five-year audit contract with Heinfeld, Meech & Co.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Jeffrey Abbott, Charles M. Kill, Jimmy J. Lovelace, Robert O'Toole, Adrienne Sanchez, Yousef Awwad and John J. Pedicone, Jr., Ph.D.

### 3. Study Session on School Finance

- Adrienne Sanchez

Adrienne Sanchez provided the committee with a copy of the Arizona School Finance Summary Manual. She covered the manual in detail and invited the committee to e-mail her if they had questions.

No Action Required,  
discussion only.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Jeffrey Abbott, Charles M. Kill, Jimmy J. Lovelace, Robert O'Toole and Yousef Awwad.

### 4. Update of the RFP on the Payroll and Timekeeping Software

Yousef Awwad informed the committee that the award of the RFP has not been awarded and will be going to the Board at the end of February.

No Action Required,  
discussion only.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Jeffrey Abbott, Charles M. Kill, Jimmy J. Lovelace, Robert O'Toole and Adrienne Sanchez.

### 5. ERP Status and Milestones and Monthly Reports

Item was not covered.

### 6. Monthly Budget Update

Yousef Awwad gave the committee an update on the budget and answered questions or comments that the committee had.

No Action Required,  
discussion only.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Jeffrey Abbott, Charles M. Kill, Jimmy J. Lovelace, Robert O'Toole and Adrienne Sanchez.

7. Handling of Confidential Reporting of Financial Improprieties  
The Committee Chair received an anonymous public complaint through the web forms that was setup for that purpose.

Jimmy Lovelace moved approval.  
Robert O'Toole seconded.  
Approved 5-0.

Persons commenting, asking questions, or providing information were Cliff Altfeld, Jeffrey Abbott, Charles M. Kill, Jimmy J. Lovelace, Robert O'Toole and Yousef Awwad.

The following motion was made: The committee chair and co-chair would receive and discuss the complaint. The rest of the committee would be sent a simple notification informing them that a public complaint was received. No other information would be given.

8. Proposed Agenda Items and/or Additional RFI's
- a. USFR Compliance – March
  - b. Accounting Records
  - c. Cash – April/May
  - d. Capital Assets
  - e. Expenditures
  - f. Procurement
  - g. Payroll
  - h. Financial Reports
  - i. Student Attendance Reporting
  - j. Students Accounts – Soon
  - k. Auditor General Internal Controls – March

No Action Required,  
discussion only.

The committee assigned a meeting month to some of the items listed above. No items were added.

Persons commenting, asking questions, or providing information were Cliff Altfeld, Jeffrey Abbott, Charles M. Kill, Jimmy Lovelace and Robert O'Toole.

**MEETING ADJOURNED** 4:17 p.m.

Jimmy Lovelace moved approval.  
Jeffrey Abbott seconded.  
Approved 5-0.

Approved this 30<sup>th</sup> day of March, 2012.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By \_\_\_\_\_

Clifford Altfeld  
Audit Committee Chair