

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

**November 22, 2013
2:00 p.m.**

MINUTES

Committee Members Present:

Robert O'Toole, Chair
J. Thomas House, Co- Chair
Cliff Altfeld
Charles M. Kill – arrived at 2:11 p.m.

Committee Members Absent:

Jimmy J. Lovelace

Others Present:

Yousef Awwad, Deputy Superintendent of Operations – arrived at 2:10 p.m. and left at 2:46 p.m.
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 – Robert O'Toole called the meeting to order at 2:03 p.m.

CALL TO THE AUDIENCE

None.

No action required.

ACTION ITEM

1. Approval of October 25, 2013 Minutes

Tom House moved approval. Robert O'Toole seconded. Approved 2-0, Cliff Altfeld abstained. Chuck Kill was not present for the vote. Jimmy Lovelace was not present for the meeting.

STUDY/ACTION ITEMS

2. RFI No. 65 – Sick/Vacation Payout Bargaining Group Spread Sheet

No Action Required, discussion only.

The committee briefly went over the spread sheets that listed each bargaining unit.

3. Board Policy on After-the-Fact Purchases (DJ-R)

No Action Required, discussion only.

Yousef Awwad informed the committee that the policy was being reviewed and was scheduled for Board approval at the December 10th Governing Board meeting. He briefly went over the changes.

Robert O'Toole requested a copy of the policy with changes be sent to the committee.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Tom House and Chuck Kill.

4. RFI No. 66 – Asset Management

No Action Required, discussion only.

Yousef Awwad reported to the Committee that a Board agenda item would be on the December 10th Governing Board for approval to purchase Follett Destiny Resource/Asset Management Solution Software. He further explained that the software would also be able to track items under \$1,000 which currently are not tracked.

Other persons commenting, asking questions, or providing information were Chuck Kill, and Robert O'Toole.

5. RFI – Status of the RFP for Outside Auditors

No Action Required, discussion only.

Jimmy Lovelace was not present to give the committee the status of the RFP for Outside Auditors.

Yousef Awwad informed the committee that a Board agenda item would be on December 10th Governing Board meeting.

Robert O'Toole commented.

7. Update on ERP Process
(Addressed out of the order of business as presented on the agenda.)

No Action Required, discussion only.

Yousef Awwad commented that the District was waiting for the Efficiency Audit to be completed and for the Chief Financial Officer to come on board after Board approval. It was determined that PeopleSoft was a better system to handle payroll.

Other persons commenting, asking questions, or providing information were Cliff Altfeld, Tom House, Chuck Kill and Robert O'Toole.

9. Semi-Annual Report to the Governing Board November 12, 2013 Governing Board Meeting
(Addressed out of the order of business as presented on the agenda.)

No Action Required, discussion only.

Yousef Awwad gave the Semi-Annual Report to the Governing Board at the November 12, 2013 Governing Board meeting when Robert O'Toole was unable to attend.

8. Recent Monthly Financial Report to the Governing Board – Fiscal Year-to-date Expenditure
(Addressed out of the order of business as presented on the agenda.)

No Action Required, discussion only.

Robert O'Toole asked the Committee if they had any questions or comments regarding the financial report that was given to them at the previous Audit Committee meeting.

Chuck Kill commented.

6. Audit Committee Charter Review
(Addressed out of the order of business as presented on the agenda.)

No Action Required, discussion only.

Tom House expressed concerns and asked some questions after reviewing the Audit Committee Charter, such as: the number of committee meetings throughout the year, self assessment and submitting items for the agenda.

Mr. O'Toole asked the Director of Staff Services to request a copy of a self assessment form used by the Technology Oversight Committee previously.

Other persons commenting, asking questions, or providing information were Cliff Altfeld and Chuck Kill.

10. 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 Action Required, discussion only.

Chuck Kill will submit to Mary Alice Wallace an RFI on Consolidation on Advertising.

Robert O'Toole will to submit to Mary Alice Wallace an RFI on the District Efficiency Audit.

Other titles that would be carried over from the previous meeting: Audit Committee Charter Review and RFI – Status of the RFP for Outside Auditors.

11. Meeting Date/Time

The next scheduled meeting is on December 20, 2013.

MEETING ADJOURNED 3:12 p.m.

Tom House moved approval. Cliff Altfeld seconded. Approved 4-0.

Approved this 20th day of December, 2013.

TUSD GOVERNING BOARD AUDIT COMMITTEE

By _____
 J. Thomas House
 Audit Committee Co-Chair