

11/19/13

Audit Committee Meeting

Mrs. Norma Drummond, Chairperson - Presiding

PRESENT: Mr. Rubin, Mr. Soma, Mrs. Crandall and Ms. Penney

ALSO PRESENT: Mrs. Primrose and Mr. Piliouras and Mr. Ginese

There was no one from the public present.

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Mrs. Drummond called the meeting to order at 7:00 p.m.

CALL TO ORDER

1.) Wrap up of Corrective Action Plan -

WRAP-UP  
CORRECTIVE ACTION  
PLAN

- Page 2 any deficiencies that we had – IT piece – we now have passwords on district phones and laptops. It should be noted that these are strictly “work” phones. No business banking is done on these phones nor is there any personal business done on these phones.

2.) AUP review for 2012/2013 – activities selection

AUP REVIEW FOR  
2012-13 SY

A couple years ago we started with drama clubs then we went to yearbooks. Now we’re looking to pick the next one.

What probably makes the most sense are those clubs that have the greatest revenues based on last year’s activities. Kristen provided a list of activities from all the schools. We’re looking to do the AUP on last year’s activities – the 2012-13 SY.

The money is budgeted annually for these Agreed Upon Procedures (AUP). Several year’s ago the Audit Committee made a recommendation that these be looked at and reviewed. These will look at the internal controls as well as the financial transactions. It’s not an audit. A lot of times they will find control weaknesses. Student Council is representative of the entire student body. They need to have an elected group of officers who represent the entire school population. Student government also houses what we call “orphan accounts”. These are groups that we do not have paid advisorship’s for but the students have done fund raising.



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After some discussion it was agreed by all that student government should be reviewed since it was one that had the most transactions. Kristen will work with The Bonadio Group to start work for 2012-2013 student governments.

### 3.) Pamphlet 2 Draft Checklist Review

As Board members we are accountable for what these advisors are doing in the buildings. So one of the things we wanted to ensure is that there's as much training as possible for the advisors and there's as much accountability at the "local level". We need to do everything we can to make sure that these clubs are doing everything they should. Over the last year we've been working on this draft check list. For each extra classroom activity we'll have a separate check list.

PAMPHLET 2 DRAFT  
CHECKLIST REVIEW

Kristen walks us through page by page.

It was recommended that the date go at the bottom of each form. Then it is ready to go to the attorney for review and then to the Board.

### 4.) To be discussed at another meeting.

IMPACT ON DISTRICT  
POLICIES DISCUSSION

### 5.) Membership – Mr. Ginese gives members his background information.

INTERVIEW

6.) Our next meeting is January 21<sup>st</sup> with a snow date of January 28<sup>th</sup>. We will meet with the internal auditors for pre-audit interview. Everyone should bring with them an area they would like to see audited. Kristen will look at the areas of transportation, food service, purchasing and special education. Look at internal risk. We may want to discuss the WCT Welfare Trust. Kristen will get copy of the audit. We will ask that the internal auditors will be available for discussion at this meeting so work can commence for 2013-2014.

NEXT MEETING

Mr. Rubin moved, seconded by Mr. Soma, to adjourn to Executive Session for the purpose of discussing the interview results and selection of public members for the Audit Committee.

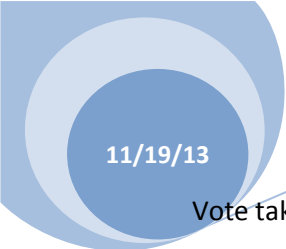
OPEN EXECUTIVE

Vote taken. Unanimous approval.

SESSION

Mr. Soma moved, seconded by Mr. Rubin, to close Executive Session and resume Public Session.

CLOSE EXECUTIVE  
SESSION



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Vote taken. Unanimous approval.

Mr. Soma moved, seconded by Mr. Rubin, to appoint Mrs. Primrose and Mr. Ginese as additional members to the Audit Committee.

APPOINTMENT OF  
PUBLIC MEMBERS

Vote taken. Unanimous approval.

Meeting was adjourned at 8:15 p.m.

ADJOURNMENT

Respectfully Submitted,

Susan Penney  
District Clerk