

AUDIT SUB-COMMITTEE MEETING

SWEETWATER UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES

ADOPTED MINUTES

6:00 p.m.

July 9, 2012

Board: Jim Cartmill	•Bertha J. López	• John McCann	• Pearl Quiñones	•Arlie N. Ricasa
Superintendent: Edward M. Brand		•Student Board Representative:	Barbara Padilla	

Order of Business

I. CALL TO ORDER

Dianne Russo called the meeting of the Audit Sub-Committee to order at 6:00 p.m. In attendance were Jim Cartmill, board vice president, and Arlie N. Ricasa, board member. Also in attendance was Frances Martinez, district auditor.

II. PUBLIC COMMUNICATION

None.

III. ITEMS FOR DISCUSSION

1. REVIEW 2012-2013 AUDIT PLAN

1. Annual Cash Based Audits

- Associated Student Body Organizations

Ms. Russo stated that we are looking into refining the process of ASB/Cafeteria deposits. She stated that currently at school sites, we have safes that can be left open, and we are considering the purchase of depository safes with locks where the safe has a slot for deposits to be dropped off and only one to two employees would have access to the safe code. She stated that the expenditure of this purchase is currently being explored for ASBs and Cafeterias. Mr. Cartmill suggested that we look at making this a requirement.

- Transportation

Ms. Russo stated that there are some concerns that have been raised from parents regarding bus passes and the longer walking distance. She stated that this year the walking distance was increased one half mile. She stated that the message we are forwarding to parents is that once all of the regular bus passes are sold then the extra available seats will be sold to students, and they can walk to the nearest bus stop.

- Cafeteria

Ms. Russo stated that cafeterias are being monitored closer, and that new procedures that were previously not in place have been implemented.

- Miscellaneous Collections

Ms. Russo stated that revolving cash at school sites will be audited more frequently, and that in previous years, these audits have occurred at the end of the school year.

2. Compliance Audits

- Daily - Audit of All Commercial Warrants
- Chancery Attendance System

Ms. Russo stated that there have been some changes in the Learning Centers, and in an effort to assure that procedures are done correctly, these independent study programs will be monitored more closely.

- Instructional Minute Calculations

Ms. Russo stated that due to Tier III there is currently no requirement for instructional minutes. She stated that in the future, we will once again have an obligation to submit these minutes, therefore, we continue to ask that administrators calculate their instructional minutes.

- Residency

Ms. Russo stated that the law requires we do random residency verification.

- Inventory

Ms. Russo stated that we have scanners and are scanning all equipment for inventory. She stated that with the iPADS, Apple tagged them all before they arrived, so we will have those both in Chancery and in TrueCourse.

- Booster Organizations

Ms. Russo stated that Booster clubs will be monitored more frequently this year, so it is important that we assist booster clubs in following district guidelines as well as continue to stress the importance of accountability. Mr. Cartmill suggested that in an effort to provide better accounting for booster clubs, we should explore developing a policy which will require booster clubs to set up trust accounts in the ASB. Ms. Ricasa stated that it is essential to communicate to parents that there can be a separate trust identified for the special programs so that parents who are significantly involved in raising money can directly deposit the funds in the trust account which has been set up in the ASB. She stated that then there would be documentation, and it would take the liability off of the booster clubs. Ms. Russo stated these accounts will not be part of the General Fund, and that this benefits everyone. She stated that we will meet

again after the first of the year and revisit the development of the policy.

3. Special Request Audits

Ms. Russo asked if there were any other areas the district should focus on in terms of auditing. Ms. Ricasa mentioned that ASBs and cafeterias were concerns, however, they were addressed in this meeting.

Ms. Martinez stated that other miscellaneous audits are handled on an individual basis throughout the year.

Ms. Russo stated that the response to the Eric Hall and Associates Prop O Audit is in process. She stated that the findings in this audit are more statements than they are findings, and we have responded accordingly. She stated that this information will be shared with the Citizens Bond Oversight Committee this month, and a copy will be provided to the board in a Friday Update and then a board item that summarizes the findings will be generated.

It was decided the Audit Sub-Committee will meet once every four months.

IV. ADJOURNMENT

The meeting was adjourned at 6:21 p.m.

Approved: _____



Deanne Vicedo
Clerk of the Board