



San Diego Unified SCHOOL DISTRICT

Board of Education

EUGENE BRUCKER EDUCATION CENTER
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Richard Barrera
President

John Lee Evans
Vice President

Scott Barnett
Trustee

Kevin Beiser
Trustee

Shelia Jackson
Trustee

AUDIT AND FINANCE COMMITTEE Education Center Conference Room 2226 September 21, 2011 MINUTES

Members Present: McAllister, Wright, Barnett

Members Absent: Stein, Barrera

Staff Present: Schoenke, Hanby, Carr, Salkeld, Macalos, L. Thompson

Public: Sally Smith, Edith Smith, Ken Seaton-Msemaji

1. Meeting called to order (McAllister)	Chair McAllister called the meeting to order at 2:00 p.m. and introduced the new Director of Internal Audit, Stephen Carr
2. PUBLIC COMMENT	<p>Sally Smith suggested a mini-seminar for ASB at the beginning of the school year. Place more responsibility on the ASB students rather than school staff.</p> <p>ACTION: Agendize item regarding ASB seminar/info meeting to discuss methodology for doing reasonable auditing and centralized receipting.</p>
3. Approval of Minutes	MOTION: Approve Minutes of Regular Meeting June 8, 2011; approved unanimously.
4. 2012-11 External Audit Update (Macalos)	<p>The external auditors will complete their final visits October 10-21, 2011.</p> <p>ACTION: Request to schedule special meeting to review the final audit at the end of November.</p>
5. External Auditor Request for Proposal (RFP) (Salkeld/Hanby)	The Audit Committee's recommendation will go to the Board for approval in December. The RFP Committee will meet prior to that time to review the proposals and choose their candidate.
6. Internal Audit Summary Report for 1/24/11 through 9/9/11 (Carr)	<p>Barnett requested a review of the staff check-in system. The site should be held monetarily accountable for misuse.</p> <p>MOTION: Approve recommendation to the Board at a future Board meeting to develop a preliminary concept for a financial accountability model; approved unanimously with Barrera and Stein absent.</p> <p>There are currently 91 active cases that have been reported through the Fraud Hotline.</p>

7. Internal Audit Department Plan for 2011-12 (Carr)	Two of the six internal auditors are processing ASB audits. Training should be provided at the site management level. Teaching the ASB students how to manage money should be part of the ASB class curriculum.
8. Roundtable	ACTION: Provide report on School Police officer's practice of taking vehicles home. Include number of officers who take their vehicles home, number of nights they have the vehicles at home, and reason for this practice.
Adjournment	3:35 p.m.

The next meeting of the Audit and Finance Committee will be held November 30, 2011, 2:00 p.m., Room 2226.

MAH