



San Diego Unified SCHOOL DISTRICT

Board of Education

EUGENE BRUCKER EDUCATION CENTER
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John Lee Evans
President

Kevin Beiser
Vice President

Richard Barrera
Trustee

Scott Barnett
Trustee

Marne Foster
Trustee

AUDIT AND FINANCE COMMITTEE Education Center Conference Room 2249 March 6, 2013 MINUTES

Members Present: McAllister, Beiser, Wright, Harvey

Members Absent: Barnett

Staff Present: Frost, Carr, Hanby, Foster, Salkeld, Dobbs

1. Meeting called to order (McAllister)	McAllister called the meeting to order at 4:01 p.m.
2. Public Comment	None.
3. Approval of Minutes (McAllister)	MOTION: Approve Minutes of Regular Meetings: June 27, 2012; September 26, 2012; November 30, 2012 and Sepcial Meeting: December 5, 2012; approved unanimously with Barnett and Beiser absent.
4. Proposed Board Policy – Post Employment Restrictions Update (Frost)	<p>Frost advised County does not have power to enforce its post employment restrictions on school district employees.</p> <p>ACTION: Resend the draft policy to the committee for further review.</p> <p>Discussion on Item 4 revisited after Beiser’s arrival at 4:35 p.m.:</p> <p>Beiser clarified that the issue is having employees who are in a position to award contracts on behalf of the District, quit and then go work for the contractor.</p> <p>Frost advised we are not a municipality that can create a code prohibiting this behavior. We do have control over procurement practices internally. Perhaps a clause can be created in the RFP to cover this issue that will become part of the contract language.</p> <p>ACTION: McAllister requested an explanation of the RFP and Procurement process for the district at a future meeting.</p> <p>Beiser suggested a cooling off period for those involved in the decision making process for contracts.</p>
5. Christy White Accountancy Contract Amendment Update (Salkeld/Hanby)	Hanby informed the committee that the scope of work in the contract has been expanded to include Proposition Z audits.
6. Associated Student Body (ASB) Certificates of Deposit Update (Dobbs/Salkeld)	Dobbs provided a chart of all ASB CD’s with balances and explanation of intended purpose /restrictions on use of funds.

	<p>Example: La Jolla High School has a balance of over \$200,000 however they are only authorized to use the interest earned on the account for student activities.</p> <p>Dobbs advised annual changes to ASB students is still a concern but part of the normal cycle. Receipts are required when any funds are spent and detailed records need to be kept and passed on to the next group of students.</p> <p>Wright advised all CD's should be with Wells Fargo to assist with tracking and accountability by the ASB's, Principals, and District.</p>
7. Fiscal Year 2011-12 External Audit Findings Update (Dobbs/Salkeld)	<p>Salkeld advised of the six findings there will be periodic check-ins to monitor progress on corrective actions.</p> <p>Regarding findings with cash handling at CDC's, Dobbs advised they have to collect money on site for their services.</p> <p>ACTION: McAllister offered to have the County customize its cash handling seminar to serve the district's needs.</p>
8. Update on Corrective Action for Inappropriate Fundraising (Carr)	<p>The District's opinion on fundraising has changed to allow fundraising during the school day as long as the fundraising is conducted by a student group or approved charitable organization and does not conflict with instructional activities.</p> <p>Any fundraised dollars for a specific purpose will be kept in ASB accounts.</p> <p>Beiser arrived at 4:35 p.m. Discussion on Item 4 revisited.</p>
9. Roundtable	<p>ACTION: Present Internal Audit report at June meeting.</p> <p>ACTION: Invite Cindy Marten to June meeting for introduction.</p> <p>McAllister shared information on the County's Financing Seminar.</p> <p>Beiser shared that he was voted most inspirational, passionate, and effective teacher of the year by his students.</p>
Adjournment	5:03 p.m.

A special meeting of the Audit and Finance Committee will be held June 26, 2013, 4:00 p.m., Room 2249.

MAH