



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
December 9, 2010
MINUTES

Members Present: McAllister, Wright, Stein, Barrera, Evans
Staff Present: Donovan, Little, Salkeld, Niehaus, Macalos, Rhinerson
Public: N/A

1. Meeting called to order (McAllister)	Chair McAllister called the meeting to order at 9:13 a.m.
2. PUBLIC COMMENT	None.
3. Approval of Minutes: October 22, 2010 and December 3, 2010 (McAllister)	MOTION: Approve minutes of Regular Meeting, October 22, 2010, and Special Meeting, December 3, 2010; approved unanimously.
4. Committee Reappointments (McAllister)	MOTION: Approve recommendation to the Board to reappoint Dan McAllister; approved unanimously. Approve recommendation to the Board to appoint new Board member, Scott Barnett to John Lee Evans' position; approved unanimously.
5. Review Letter to the Board re: 2009-10 External Audit Report (McAllister)	ACTION: Letter reviewed and the edited version was deemed acceptable for presentation to the Board on December 14, 2010.
6. Payroll Overtime Checklist for Timekeepers (Little)	Wright suggested a month-end checklist for management to ensure guidelines are being followed. ACTION: Item withdrawn by staff. Will reschedule to the March 2011 meeting.
7. Guidelines for School Site Foundations (Rhinerson)	Rhinerson provided a memo summarizing the District's past communication and work with foundations. There has been no work with foundations since early 2008 due to staffing reductions. Wright suggested providing basic instructions to the school foundation's stating, "We expect you to follow IRS guidelines." Additionally require the IRS 990 form filing# be provided to the District to ensure the Foundation is in compliance when hiring employees. Niehaus advised Internal Audit is following up with foundations that have not filed their 990 forms.

	ACTION: McAllister will speak with the Accounting Department at the County Administration Office about developing a training and information program for foundations.
8. Roundtable	None.
Adjourn	9:48 a.m.

The next meeting of the Audit and Finance Committee will be held March 9, 2011, 2:00 p.m. in room 2249.

MAH