



Shelia Jackson
President

Richard Barrera
Vice President

John de Beck
Trustee

John Lee Evans
Trustee

Katherine Nakamura
Trustee

AUDIT AND FINANCE COMMITTEE
Education Center Conference Room 2226
November 17, 2009
MINUTES

Members Present: McAllister, Wright (via conference call), Stein, Barrera

Members Absent: Evans

Staff Present: Masias, Macalos, Niehaus, Duran, Bresee

Public: Emily Alpert (Voice of San Diego), Charise Yu (Channel 10 San Diego), Sally Smith (parent), Christy White (Nigro, Nigro, & White)

1. Meeting called to order (McAllister)	Chair McAllister called the meeting to order at 10:09 a.m.
2. PUBLIC COMMENT	Sally Smith reported a variety of fees being charged to students that she believes to be illegal. Provided handout outlining a legal opinion on these fees.
3. Review of the Draft External Audit Report (Nigro, Nigro, & White – External Auditors)	<p>Christy White presented the draft of the 2008-09 External Audit report which is an audit of all District funds for compliance with state and federal laws. The District received an unqualified opinion which is the best audit opinion any District can receive.</p> <p>Of the nine findings, two were carried over from last year. There were no state compliance findings however there was one federal finding (2009-9).</p> <p>MOTION: To accept the draft audit report barring any significant changes; approved unanimously with two members absent (Barrera, Evans).</p> <p>ACTION: Verify SERP savings over the next four years; verify ADA increase percentage and dollar amount.</p> <p>ACTION: Draft committee’s letter to the Board.</p>
4. Roundtable	Niehaus presented a handout outlining savings generated by Internal Audit findings.
Adjournment	11:46 a.m.

The next meeting of the Audit and Finance Committee will be held in March 11, 2010, 9:00 a.m. in Room 2249.

MAH