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SAN DIEGO UNIFIED SCHOOL DISTRICT  
**Eugene Brucker Education Center Auditorium**  
4100 Normal Street, San Diego, CA 92103  
Proposition S School Bond  
Independent Citizens' Oversight Committee

AUDIT SUBCOMMITTEE  
**Monday, March 8, 2010, 4:30 p.m.**

**MINUTES**

**Subcommittee Members:** Gordon, Hillegas, Spathas, Spehn, Stump      **ICOC Support:** Champy, Goshorn  
**Prop S Staff:** Harris, Markey **District Noticed:** Audit Committee Internal Auditor, Comptroller, CFO, N N&W

<b>AGENDA ITEMS</b>	<b>ASSIGNMENTS/UNDERSTANDINGS</b>
Meeting Called to Order: (Stump)	Chair Stump called the meeting to order at 4:30 p.m.
Roll Call to establish a Quorum: (Champy) (Action)	<b>Subcommittee Members in attendance:</b> J. Gordon, G. Hillegas, M. Spathas (excused), D. Spehn (arrived at 4:54 p.m.), J. Stump <b>Other ICOC Members in attendance:</b> L. Pinson <b>ICOC Support Staff:</b> A. Champy, L. Goshorn <b>District Staff:</b> C. Brown, G. Harris, S. Markey, J. Splitterger <b>External Auditor:</b> Nigro, Nigro & White (J. Hawley, C. White)
<b>Public Testimony</b>	Chair Stump called for public testimony and there was none.
1. Approval of Audit Subcommittee Minutes (Champy) 1.1. 01-11-10 ( <b>Exhibit</b> ) (Action) (2 minutes) 1.2. 02-08-10 ( <b>Exhibit</b> ) (Action) (2 minutes) 1.3. 03-01-10 ( <b>Exhibit</b> ) (Action) (2 minutes)	<b>Mr. Gordon moved to approve the 1-11-10, 2-8-10, and 3-1-10 minutes. Mr. Hillegas seconded the motion. The motion passed with no objection or abstentions.</b>
2. Receipt and Consideration of Prop. S 2008-09 District Audits (Harris, Markey) (Action) 2.1. Performance Report Presentation ( <b>Exhibit</b> )(Action) 2.2. Financial Report Presentation ( <b>Exhibit</b> )(Action)	<b>Motion: Mr. Gordon motioned to receive the Audit Reports (Performance and Financial) which will the be forwarded to the 3-18-10 ICOC meeting with recommendations. Any questions from the ICOC members will be adopted in the 4-18-10 ICOC meeting. Mrs. Spehn seconded the motion. The motion passed with no objection or abstention.</b>
3. Development of Audit Subcommittee recommendations to ICOC of Performance Audit and Financial Audit reports (Goshorn)(Action)	
4. Discussion of Additional Performance Audit Work Necessary. Development of Recommendations (Goshorn) 4.1. Ballot Extract ( <b>Exhibit</b> ) (Action) 4.2. Yellow Book Extract ( <b>Exhibit</b> ) (Action) 4.3. Audit Planning Table ( <b>Exhibit</b> ) (Action)	<i>Action Item: Mr. Stump requested that Mr. Goshorn work on editing the Audit Planning Table (4.3).</i>

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5. Adjournment (Action) Next Meeting: April 12, 2010, at 4:30 p.m. in the Eugene Brucker Education Center Auditorium, 4100 Normal Street, San Diego, CA 92103	Meeting adjourned at 6:05 p.m. to the next meeting date and place stated.

Exhibit: Supplied in the hardcopy packet and posted to the website prior to the meeting.

Handout: Handed out at the meeting, not in the packet nor posted to the website prior to the meeting. [Brown Act requires distribution: 15-copies, one each to committee, staff, public and media.]

**ALL Web postings:** <http://www.sandi.net/218320721155437390/blank/browse.asp?A=383&BMDRN=2000&BCOB=0&C=56173>

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