



NEWARK UNIFIED SCHOOL DISTRICT

## Audit Committee

June 21, 2022 at 6:00 PM

### MINUTES

**I. Call to Order**

Meeting called to order at 6:05 PM by Aiden Hill.

**II. Roll Call**

Committee members: Aiden Hill, Aaron Weisz, Steven Yung

NUSD staff members: Marie dela Cruz, Kim Lola and Jodi Croce

Guest: Christy White Brook, President Christy White Auditing Firm via Zoom

**III. Adoption of Agenda** (Discussion/Action)

Motion to approve the agenda for June 21, 2022 by Mr. Weisz; second by Mr. Hill.

Two ayes to approve (Weisz, Hill).

**IV. Public Comments**

There were none.

**V. Approval of Minutes** (Discussion/Action)

Motion to approve the minutes from the April 12, 2022 meeting with a change to section 7,

"Request to have final audit visit in September 2022." Mr. Weisz; second by Mr. Hill.

Two ayes to approve (Weisz, Hill).

**VI. Audit Committee Member Request from April 12, 2022 Meeting** (Discussion)

Christy White Brook, President of Christy White spoke to the questions and gave presentation of the FY 2021-22 Audit.

**VII. Review of Newark Unified School District's Internal Controls as related to the Audit Committee Charter Matrix** (Discussion)

- Audit Committee Charter Matrix Section #9:
  - The district is to make a rough list of controls that have been requested by the auditor for the current audit.
- Audit Committee Charter Matrix Section #3:
  - Will get input from committee members and district staff to provide feedback on recommended changes/updates to the charter.
- Audit Committee Charter Matrix Sections #6, 7, and 12:
  - It was shared that the County provides oversight and guidelines for auditors, ie: individual partner cannot work more than three (3) years on district audit.
  - Questioned if the committee wants to put together a "score card" to evaluate Christy White (see #12 in Charter).
  - If going out to bid for a new auditor, the committee would want to assess management time and costs.
- Audit Committee Charter Matrix Additional Responsibilities:
  - Discussed the possibility of adding "scope" of committee responsibilities (what they look at and what they do not). Scope of the committee is to assess the process, not

to stop problems.

- Looked at item g. reporting on status of previous audits as something to discuss.

**VIII. Audit Committee Member Request via email after April 12, 2022 Meeting** (Discussion)

Mr. Yung shared with the committee that Christy White Brook addressed his concerns.

**IX. Future Meetings** (Discussion/Action)

August 9, 2022 – The interim report from Christy White should be complete around mid-July and can be presented at the August 9 meeting.

October 11, 2022

December 6, 2022 – Audit report is due December 15, 2022.

**X. Audit Committee Members' Requests** (Discussion)

- The committee requested a copy of the presentation shared by Christy White Brook.
- The committee requested confirmation on when the Christy White contract expires.

**XI. Adjournment** (Action)

Motion to adjourn the meeting by Mr. Weisz; second by Mr. Hill.

Two ayes to approve (Weisz, Hill). Meeting adjourned at 8:06 PM.