



Newark Unified School District
5715 Musick Avenue
Newark, CA 94560

Minutes of the Audit Committee

Thursday, October 27, 2011

I. Call to Order

The meeting was called to order at 4:08 PM.

II. Roll Call

Present were Members Janice Schaefer and Nancy Thomas ; NUSD staff personnel Noreen Bastian, Elaine Neilsen; and Daryl Miller

III. Public Comment

There was no public comment.

IV. Minutes

A motion was made by Nancy Thomas to accept the minutes for 1/6/10, 1/27/10 and 4/22/10. It was seconded by Daryl Miller and minutes were approved.

V. Review Audit Committee Charter

Reviewed proposed items from the 1-27-10 audit committee charter matrix. The audit committee prefers the example from the East Side Union High School District. Need to make a couple of changes. Change all "East Side Union High School District" to "Newark Unified School District." Change number of people in committee from 5 to 3 people. Make sure wording states that Daryl could be reappointed. Laura to make changes and bring to next meeting.

Perry Smith contract ends this year. The audit committee is not comfortable using Perry Smith. Perry Smith was supposed to meet with the audit committee prior to the audit, but they have not complied with this request. Perry Smith was also asked to look into school-connected groups to make sure we are in compliance, but they have not responded. Need to go out for RFP. CBO makes recommendation to the board in February. Contract to be signed by April 1.

Spring audit findings very minor. One attendance error at Milani. One unsigned receipt with ASB.

Audit committee to sign off on engagement letter from auditors.

Elaine bringing in consultant to evaluate our ADA software to make sure it is calculating correctly. ADA went up 1% after years of steady decline.



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VI. Committee Requests

Look into the policy on school connected organizations and fundraising to make sure we are in compliance.

Need ASB training.

Boosters - Numbered tickets should be used. Money collectors should be rotated.

Look into comp time procedures.

Payroll discrepancies. Look at every timecard to make sure the pay rate is accurate. Language should be in bargaining agreement about people working in positions outside of their regular job. Make sure people aren't getting more than a 5% increase when hired.

Audit committee wants to see the financial summary that came out with the interim report.

Committee would like to see the district do internal audits twice a year.

VII. Adjournment

There being no further business the meeting was adjourned at 5:45 PM.

Next meeting to be scheduled in early December with auditor to go over report. Audit committee to receive preliminary report prior to meeting. Must be submitted by December 15.