



Newark Unified School District
5715 Musick Avenue
Newark, CA 94560

Minutes of the Audit Committee

Wednesday, January 4, 2012

I. Call to Order

The meeting was called to order at 3:40 PM.

II. Roll Call

Present were Members Charlie Mensinger, Darryl Miller, Nancy Thomas; NUSD staff personnel Noreen Bastian, Elaine Neilsen; Crowe Horwath auditors Matt Hathaway and Elizabeth Sax

III. Public Comment

There was no public comment.

IV. Minutes

A motion was made by Nancy Thomas to accept the minutes for October 27, 2011. It was seconded by Darryl Miller and minutes were approved.

V. Review Financial Audit for Year Ending June 30, 2011

Matt Hathaway from Crowe Horwath provided an overview of the district's Audit Report as of June 30, 2011. The Board of Education will receive the report at the January 17, 2012 meeting.

- a. Items Audit Committee said were not addressed as requested
 - i. Student fees – Auditors/committee agreed that this should be addressed internally with staff.
 - ii. Superintendent's credit card approval process
 1. Auditor: Audit committee concern was never communicated to the auditors. Offered to recommend best practice.
 2. Elaine: Expenses appear in purchase order approved by administration and ultimately on warrants report approved by Board of Education.
 - iii. Comp time procedures
 1. Auditors provided former Chief Business Official with three examples from other schools showing the procedure they follow.
- b. Recommendation by auditor: Schedule two meetings annually with auditor and audit committee, and schedule two teleconferences in between.



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VI. Committee Requests

- a. School Connected Organizations
 - i. Student Fees – ASB’s are not required at Elementary. Elementary fundraisers are run through Parent Teacher Organization.
 - ii. Need ASB & School Connected Organization training scheduled mid-year. Too important to wait until next year.
 - iii. ASB sends monthly bank statements to Judi Vallecillo, however, there should be a reconciliation that gets reviewed.
 - iv. Ticket Sales/Gate Receipts for Sporting Events
 1. Some of it goes to paying referees. This is illegal and needs to be addressed.
- b. Position Control
 - i. No FTE was being accounted for through the Escape system. There was no linkage. Detail will be included in next year’s budget.
 - ii. Current management salary schedule for review. Need to look at the procedure for how people are placed on the salary schedule.
- c. Charter
 - i. Need to email audit committee charter to Charlie Mensinger for review before taking to the Board.

VII. Adjournment

There being no further business the meeting was adjourned at 6:08 PM.