



NEWARK UNIFIED SCHOOL DISTRICT
Audit Committee Minutes

October 10, 2016
4:30 p.m.

NUSD District Office, Board Library
5715 Musick Avenue, Newark, CA 94560

I. Call to Order

The meeting was called to order at 4:30 p.m.

II. Roll Call

Nancy Thomas and Lynne Klein were present. Tom Huynh arrived at 4:49 p.m.

III. Public Comment

Cary Knoop stated that he felt it was important for the committee to have a charter. The committee has had starts and stops. A charter would define the purpose of what the committee is going to do, and how often it will meet.

IV. Minutes of the March 8, 2016 Audit Committee Meeting

Nancy Thomas moved approval of the meeting minutes. Lynne Klein seconded the motion. The motion passed 3-0-0-0.

V. 2016-2017 Audit Status Update

Sarah Fiehler from Christy White Associates reviewed the status of the field work to date for 2016-2017 and presented the audit engagement letter. Ms. Thomas asked if the changes to the audit guide were reflected in the engagement letter. Ms. Fiehler noted that the letter describes the areas under audit, but does not address each point in the guide.

VI. Audit Committee Roles and Responsibilities

The roles and responsibilities of the committee as laid out in Board Policy 3460 will be reviewed. Nancy Thomas and Bryan Richards will review sample charter documents and modify to reflect practices as appropriate for Newark. Mr. Huynh noted that East Side's document is written around the fact that they have an internal auditor and many of the items referred to in the document wouldn't apply in a district that doesn't have an internal auditor and cautioned against the committee creating additional work for staff. While NUSD does not have an internal audit function, Ms. Lola mentioned that the Business Services staff is working with the school sites to be sure that they are

accounting for their student body activities appropriately.

VII. Committee Requests

Ms. Thomas inquired about training for the principals to self-audit Associated Student Body Accounts and other areas at their sites.

Ms. Fiehler mentioned that her firm had held training for principals and ASB advisors.

A further discussion ensued regarding school-connected organizations that are separate entities such as booster clubs and parent-teacher organizations. These are separate entities from the District and are not part of the District's external audit. A concern was expressed regarding ensuring that school-connected organizations conform to board policy.

VIII. Adjournment

The meeting adjourned at 5:56 p.m.