



Board of Education

EUGENE BRUCKER EDUCATION CENTER
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AUDIT AND FINANCE COMMITTEE
Education Center Conference Room 2226
December 3, 2014—Special
MINUTES

Members Present: McAllister, Harvey, Beiser

Members Absent: Wright, Barnett

Staff Present: Macalos, Hanby, Cashmon

Public Present: Sally Smith

<p>1. Meeting called to order (McAllister)</p>	<p>McAllister called meeting to order at 4:10 p.m. with Wright and Trustee Barnett absent.</p>
<p>2. Review of the 2013-14 External Audit Report and Letter of Recommendation (Christy White—External Auditors)</p>	<p>ACTION: Note findings from previous year and callout repeat findings in letter to the Board. Include findings chart comparing past findings.</p> <p>Finding 2014-01: ASB findings are typical in all Districts across the state. Is there a systemic solution? Suggest a possible partnership with Sacramento to try and address the issue statewide. (Ed Code, CA Code, Legislation, etc.). Look at larger scale solutions. Is it possible to no longer accept cash for ASB transactions? Spearhead a Statewide task force with larger school districts, CSBA, and Wells Fargo to find a long-term solution. The students need to know this is their money and not for the teachers and administrators. Create a standardized cash-handling process across the District. Place ASB manual online for quick reference.</p> <p>Finding 2014-02: Out of 24 sites audited only 6 had issues. Beginning in January, suggest reconciliation of inventory at every interim report instead of once a year to catch discrepancies sooner. Reevaluate sites with recurring discrepancies.</p> <p>Sally Smith: Staff is responsive to concerns but more needs to be done. Who is responsible for the follow through? Can the finance clerk report to the Central Office as opposed to the principal?</p> <p>ACTION: Draft the committee’s letter of recommendation to the board and email to the committee members for review on Thursday, December 4.</p> <p>ACTION: Staff to provide committee with an outline of their work plan to address inventory issues at a future meeting.</p>

	MOTION: Approve recommendation to the Board to accept the 2013-14 External Audit Report; approved unanimously with Barnett and Wright absent.
3. Roundtable	None
Adjournment	5:02 p.m.

A special meeting of the Audit and Finance Committee will be held December 2014, (TBD).

MAH