



Board of Education

San Diego Unified School District

EUGENE BRUCKER EDUCATION CENTER
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AUDIT AND FINANCE COMMITTEE
Education Center Conference Room 2249
November 20, 2008
MINUTES

Members Present: McAllister, Jackson, Nakamura, Wright, Stein
Staff Present: Leighton, Macalos, Niehaus, Bresee, McRobbie

Meeting called to order	Chair McAllister called the meeting to order at 3:37 p.m.
1. Approval of Minutes	Minutes from the September 12, 2008 meeting were approved unanimously, however Nakamura did not vote due to her absence at the September 12, 2008 meeting.
2. Review of the Draft Audit Report for 2007-08 (Nigro, Nigro, & White – External Auditors)	<p>Christy White of Nigro, Nigro, & White presented the draft audit report for 2007-08 to the committee. The final report will be presented to the Board of Education on December 9, 2008.</p> <p>The report discussed 6 findings. Of these findings certain internal control issues, material weaknesses, and instances of State and Federal noncompliance were outlined.</p> <p>One Material Weakness is Payroll Overpayments which has been a repeat finding for the past several years. The payroll department has addressed these overpayments with modifications to the Substitute Assignment Management System, changes in how time is reported to the Time & Labor application, and additional training for all timekeepers.</p> <p>Of the 13 findings from 2006-2007, 12 have been fully addressed and solutions implemented, and the remaining item is currently being addressed.</p> <p>The result of the audit was an unqualified opinion and the committee decided unanimously to recommend that the Board of Education accept and approve the Independent Auditors Report for 2007-2008 and concurs with the recommendations contained in the audit findings.</p> <p>Action: Nakamura requested adding prior years charter audits for comparison and outlining which charters have been audited and which have not.</p>

3. Roundtable	<p>McAllister advised his office is hosting a Cash Handling Workshop in February 2009. He will forward the information for those who are interested. He also commended the District for improving follow-up on audit findings.</p> <p>McAllister advised will work with the Board of Education office to draft the committee's letter to the School Board regarding the audit findings.</p> <p>McRobbie informed the committee of the ethics awareness campaign.</p> <p>McAllister would like to know the total expenses for testing services.</p>
Adjournment	4:44 p.m.

The next meeting of the Audit and Finance Committee will be held in January 2009 (TBD).

MAH