

**AGENDA**  
**Board Audit Committee**  
9:00 AM  
June 19, 2010  
Superintendent's Conference Room  
East Side Union High School District Education Center  
830 North Capitol Avenue  
San Jose, CA 95133-1398

*In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meeting of the Audit Committee, please contact the office of the District Superintendent at (408) 347-5011. Notification 72 hours prior to the Regular Meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.*

1. **Call to Order/Roll Call**

2. **Introductions**

3. **Adopt Agenda**

4. **Special Order of Business**

*Individuals may be permitted to present an item out of order on the agenda to accommodate their schedules.*

5. **Public Comments**

*Members of the public may address the Audit Committee on any subject not on the agenda; however, provisions of the Brown Act (Government Code 54954.2(a) and .3) preclude any action. As a unagendized item, no response is required from the Audit Committee or District staff and no action can be taken; however, the Board may instruct the Chair to agendize the item for a future meeting.*

6. **Approval of Minutes**

**Action:** Minutes from the April 22, 2010, meeting will be presented for approval.

7. **Information Item: Brown Act: Closed Sessions Rules**

Dan Moser, Interim Superintendent, will report on his inquiry to the District's Counsel as to how closed session rules apply to the Audit Committee.

8. **Discussion/Action: Follow-up of the 2008/09 East Side Union High School District Audit Findings: ASB cash collections and disbursements**

Ahmad Gharaibeh, External Auditor, will update the Committee on his follow-up to ASB cash collections and disbursements issues identified in the 2008/09 external audit.

9. **Discussion/Action: Proposed scope of 2009/10 East Side Union High School District Audit**

Ahmad Gharaibeh, External Auditor, will report on the status of the 2009/10 external audit.

10. **Discussion/Action: FCMAT Report: Update the status of all actions taken in response to the FCMAT Report recommendations**

Dan Moser, Interim Superintendent, will review all actions taken by the Board and the Administration in response to the recommendations included in the FCMAT Report.

11. **Discussion/Action: FCMAT Report: Contracted Services, FCMAT recommendation #6 to the Board: Restore the internal audit function, including funding for an internal auditor position, and operate this function according to industry standards. Issue referred to the Audit Committee for advice per Board action on February 9, 2010.**

Dan Moser, Interim Superintendent, will update the Committee on the actions taken by the administration and the Board since our last meeting.

12. **Discussion/Action: FCMAT Report: Bond Funds – Contracted Services, FCMAT recommendation #2 to the District: Consider a review of all invoices charged to Measure G and Measure E funds to determine that project costs were properly allocated to each Bond Program. Issue referred to Audit Committee for advice per board action on February 9, 2010.**

Dan Moser, Interim Superintendent, will update the Committee on the actions taken by the administration and the Board since our last meeting.

13. **Discussion/Action: Follow-up, Warrants Report Formatting**

Jerry Kurr, Associate Superintendent of Administration and Business Services, will report on the Board's response to the new Warrants Report formatting.

14. **Discussion/Action: Travel reimbursement, advances and credit card documentation policies**

Dan Moser, Interim Superintendent, will provide the Committee with updated copies of the Administrative Regulations that govern employee and Board member expense reimbursement including a revision that makes it clear that reimbursements will not occur without appropriate receipts.

15. **Discussion/Action: E-RATE Reimbursement for 2008**

Interim Superintendent Dan Moser will brief the Committee on the current status of the E-RATE reimbursement.

16. **Discussion/Action: Establish Next Meeting Date**

17. **Superintendent Communications/Comments**

- Associate Superintendent of Business Services and Administration, Jerry Kurr
- Interim Superintendent, Dan Moser

18. **Audit Committee Member Comments**

Individual Audit Committee members may report on programs, conferences, meetings attended and/or items of interest to the public. An Audit Committee member may wish to express a concern or observation about a topic not appearing on the agenda, or request items to be scheduled on a future agenda.

19. **Adjournment**