

MEETING AGENDA
Board Audit Committee
6:00 PM

August 23, 2016
East Side Union High School District Education Center
Superintendent's Conference Room
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 Special 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 54954.3) preclude any action. As an unagendized item, no response is required from the Audit Committee or district staff and no action can be taken; however, the Committee may instruct the Chair to agendize the item for a future meeting.

6. **Approval of Minutes**

Action: Minutes from the April 4, 2016, meeting will be presented for approval.

Chair / Vice Chair

7. **Discussion/Action: Updates**

Pattie Cortese, Chair, and Van Le, Vice Chair, will provide update.

Senior Manager of Internal Controls

8. **Discussion/Action: Cash Handling and Associated Student Body (ASB)**

Kelly Kwong, Senior Manager of Internal Controls, will provide an update on ASB matters.

9. **Discussion/Action: ASB Loss Not Covered by Insurance**

Kelly Kwong, Senior Manager of Internal Controls, and Michael Reed, Activities Director Piedmont Hills High School, will report on previous monetary loss in ASB that was not covered by insurance.

10. **Discussion/Action: Fraud, Waste and Abuse Hotline**

Kelly Kwong, Senior Manager of Internal Controls, will report on the status of the Fraud, Waste and Abuse Hotline.

11. Discussion/Action: Internal Audit Reports

Kelly Kwong, Senior Manager of Internal Controls, will present the internal audit reports

- A. FY17-01 Facilities Rental: Custodial Hours Audit Report
- B. FY17-02 Facilities Rental: Revenue versus Cost Audit Report
- C. FY17-03 Staff Time Charged to Bond Audit Report

12. Discussion/Action: Proposed Annual Audit Work Plan

Kelly Kwong, Senior Manager of Internal Controls, will present the Proposed Annual Audit Work Plan for 2016-17.

External Auditor

13. Discussion/Action: Annual Audit 2015-16

Joyce Peters, Partner at Vavrinek, Trine, Day & Co., LLP, will present an update from interim testing.

Superintendent / Associate Superintendent of Business Services

14. Discussion/Action: Payroll Department Operational Efficiency and Comparative Staffing Review

Marcus Battle, Associate Superintendent of Business Services, and Jeff Nigro, CPA, CFE, Partner at Nigro & Nigro, LLP, PC, will present the external report Payroll Department Operational Efficiency and Comparative Staffing Review and provide a summary presentation.

Audit Committee Business

15. Discussion/Action: Future Meetings

Audit Committee will scheduled the next meeting for November or December of 2016.

16. Superintendent Communications/Comments

- Chris D. Funk, Superintendent
- Marcus Battle, Associate Superintendent of Business Services

17. 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.

18. Future Agenda Items

<i>Item</i>	<i>Date</i>	<i>Submitted By</i>
<i>List of Prequalified Vendors, to include how many are minority owned and how many are women owned</i>	<i>TBD</i>	<i>Chair</i>
<i>Appoint Subcommittee to review Charter</i>	<i>Fall (annually)</i>	<i>Chair</i>

19. Adjournment