

**CRCSD Audit Committee
Sixth Meeting of the Fiscal Year
Noon-1:30pm, June 6, 2018
ELSC, Metro Room**

Attendance: Gary Becker, presiding, Steve Graham, Tom Hoffmann, Gordon Epping, Heidi Hobkirk, Sherry Luskey, Wendy Lynn Maureen Oviatt, Andrew Pickering, Scott Szymanek, Andrew Tiedt and Matthew Walz

Guests: Dave Nicholson and Joshua Kettler

Absent: Richard Patterson.

Introduce new CRCSD CFO effective July 1, 2018

Mr. Graham introduced Mr. Nicholson to the committee. Mr. Nicholson told committee about himself and committee members followed with their introduction.

Review and approve minutes from the May 2, 2018 Audit Committee meeting.

Mr. Becker asked for any corrections to the minutes. There were none. A motion to approve the minutes was made by Mr. Hoffman and seconded by Mr. Walz. Minutes approved.

Internal Control Review Update.

Mr. Kettler, RSM representative, reviewed the internal control report from the Accounts Payable and Cash Receipts Review performed in May 2018. Mr. Epping made a motion to accept report and recommend the Board of Education accept it. Seconded by Ms. Lynn, motion carried.

Review and discuss results of the independent auditor's special Activity Fund Agreed Upon Procedures for January 1, 2018 to March 31, 2018 transactions, with management and the independent auditors.

Ms. Hobkirk, from RMS, reviewed the scope and overall findings from the Activity Fund agreed upon procedures for the period January 1 – March 31, 2018. Ms. Luskey stated she would communicate individual building reports to respective principals.

Provide annually to the Board of Education a written report of how the committee has discharged its duties and met its responsibilities. Review draft report.

Mr. Becker reviewed the draft report with committee. Mr. Graham will create a PowerPoint presentation. Mr. Epping, Mr. Becker, Mr. Hoffmann and Mr. Walz will attend the Board of Education meeting.

Annually review its own performance and effectiveness.

Mr. Graham shared results of this year's survey and noted 100% participation rate. The trend continues to show improvement over the prior years.

Review tentative agenda for all committee meetings for the ensuing year

Mr. Graham asked members to review their schedules and report to him any conflicting dates. Meeting invites for the eight meetings scheduled for FY19 will be sent out.

Appoint new members to fill committee vacancies.

Committee reviewed applications and voted. Ms. Luskey tallied votes. Mr. Becker announced the new proposed members are Scott Arensdorf and Drew Yoder.

Other items of importance

Review complaints received and status of resolution. – None

Use of armored vehicles & background checks. Ms. Luskey presented her research on costs for armored vehicle services for Secondary building and the ELSC. A motion was made by Mr. Epping and seconded by Mr. Oviatt to make a formal recommendation from the audit committee for safety, security and trust that the district engage an armored vehicle service. Motion carried.

Ms. Luskey reported on the reply received from Ms. Noggle, Executive Director of Talent Management, regarding employee background checks. Ms. Luskey will follow up with Ms. Noggle for the September meeting.

1:21 pm Adjourn

The next meeting of the committee will be Wednesday, September 26, 2018 at the Educational Leadership & Support Center, 2500 Edgewood Road NW.

By: _____
Gary Becker, Chairperson

By: _____
Christine McGuire, Minutes Taken