

LAKE HAVASU UNIFIED SCHOOL DISTRICT NO.1
2200 Havasupai Blvd., Lake Havasu City, AZ 86403

Governing Board Minutes

November 2, 2017

WORK SESSION MEETING:

1. Opening of Meeting - Call to Order

The Work Session of the Governing Board of Lake Havasu Unified School District No. 1 was called to order by Governing Board President, Nichole Cohen, in the District Boardroom, 2200 Havasupai Blvd., Lake Havasu City, Arizona at 11:00 a.m., on November 2, 2017, 2017.

1.1 Moment of Silent Prayer or Reflection

1.2 Roll Call

BOARD MEMBERS PRESENT: Nichole Cohen, President
John Masden, Vice President
Kathy Cox, Member
Alan Ward, Member
Pat Rooney, Member

BOARD MEMBERS ABSENT:

ADMINISTRATION PRESENT: Diana Asseier, Superintendent
Denise Miner, Director of Personnel/Technology
Mike Murray, Director of Business Services
Brad Gardner, Director of Educational Services
Connie Hogard, Principal, Smoketree Elementary
Brady Krueger, Assistant Principal, High School
Robert Keirns, Maintenance Supervisor
Terry Fleming, Secretary

Others: 23

1.3 Pledge of Allegiance

1.4 Call for an Executive Session - none

2. Review and Accept Agenda for this Session

Mr. Masden moved, seconded by Mr. Rooney, to approve Agenda as presented.

ROLL CALL VOTE: Rooney: YES, Ward: YES, Masden: YES, Cox: YES, Cohen: YES

3. Preliminary Audit Wrap Up with Auditors from Heinfeld, Meech & Co., P.C.

Mr. Murray turned the meeting over to the auditors: Melanie Askew, and Mike Lauzon. They shared a PowerPoint presentation to explain what auditors do during an audit. The audit is "three audits in one": Uniform System of Financial Records (USFR); Single Audit - Federal Compliance; and Financial Statement Audit. The preliminary findings as of now are: Student attendance; Cash receipts, Coding, Title 1 Grants, Payroll/Personnel; Cash and Investments. With additional information and documentations some of these audit findings can be removed.

Outstanding audit concerns as of November 1 are: 1) Cash reconciliation with County Treasurer; 2) Internal Service Fund (EBT); 3) Miscellaneous cash receipts; 4) Journal entries; 5) AFR; 6) Compensated absence reporting; and 7) Capital assets.

Draft audit findings will be out by December 31, 2017, and final audit findings are not due out until March 2018.

Mr. Murray explained how the new mini internal audits that will start in the future will help support our staff in a proactive way. District Office staff will go to the school sites to work with their office staff.

The Board had no other questions on the Audit.

4. Updates and Announcements - none.

5. Adjournment: Following a motion by Mr. Masden, seconded by Mr. Ward, the meeting was adjourned at 11:50 a.m. by a unanimous vote.

Video of the meeting may be seen on the District website [www.havasu.k12.az.us] under Governing Board.

Minutes of the Work Session Governing Board meeting of November 2, 2017 are approved as submitted.

Nichole Cohen, Board President

John Masden, Board Vice President