

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

Governing Board Minutes

November 4, 2016

WORK SESSION MEETING:

1. Opening of Meeting

1.1 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, Jo Navaretta in the District Boardroom, 2200 Havasupai Blvd., Lake Havasu City, Arizona at 11:00 a.m., on November 4, 2016.

1.2 ROLL CALL

BOARD MEMBERS PRESENT:	Jo Navaretta, President Nichole Cohen, Member Roger Schmitt, Member Pat Rooney, Vice President
BOARD MEMBERS ABSENT:	Nancy Iannone, Member
ADMINISTRATION PRESENT:	Diana Asseier, Superintendent Missy Wood, Director of Business Services Aggie Wolter, Director of Special Services Denise Miner, Director of Personnel/Technology Scott Becker, Principal, High School Robert Keirns, Transportation Supervisor Terry Fleming, Secretary

Others: 28

1.3 Pledge of Allegiance

1.4 Moments of Silence

2. Review and Accept Agenda for this Session

Mr. Schmitt moved to accept the agenda. Motion seconded by Mr. Rooney.

ROLL CALL VOTE: Rooney: YES, Cohen: YES, Schmitt: YES, Navaretta: YES

3. Preliminary 2015-16 Audit Wrap Up with Auditors from Heinfeld, Meech & Co., P.C.

Mrs. Wood introduced the auditors: Melanie Askew, CPA and Michael Lauzon, CPA. 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: Grants-coding error; Transportation-new 25 day minimum reporting not met, purchase order created after service was ordered, and wrong coding; Travel-reimbursement of night spent not on district business (has been repaid); Inventory-wrong amount (\$2) error; Student attendance-High School, and JTED, did not meet required number of minutes/hours; Cash Balances-not reconciled with county in timely manner; and Internal Service Fund-Employee Benefit Trust (EBT) detailed bank reconciliation not received yet.

Mr. Lauzon stated that at the end the District should receive an unmodified mark, and an average to just below average on the USFR. This audit has been similar to past audits. Two audit concerns: 1) EBT reporting process-auditors are still working on getting all the required information and hope to have this portion completed within a couple of weeks; 2) High School minutes/hours-this year ADE made a revision to hours for a full time student. The final report will be completed and released early next year.

4. Updates and Announcements - none.

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

Minutes of the Work Session Governing Board meeting of November 4, 2016 are approved as submitted.

Jo Navaretta, Board President

Pat Rooney, Board Vice President