

# Audit Committee Meeting Minutes

## January 26, 2016

Attendance: Bill Gatliff, Julane Mullins, Beverly Reese, Dave Osborne, JoAnn Bright, Hiren Desai, Rodney Jackson, Lindsay Wright, JoJuana Greene, Sherry Price

Debbie Smith, MCM, presented the following:

Payroll audit report year end June 30, 2015

- “Payroll in school district is very complex.” Debbie explained. It is not like any other company or entity.
- Four years of salary schedules were audited. There were adjustments to the schedule to make the grid work.
- Wording changes on pg 5 – Addendum – There is no documentation of that.
- Nothing in the board minutes to indicate the changes in the salary schedule.
- Possibly check the video to see if it was discussed
- Pg 7 – Did the person get moved back? “Internship?”
- Concern was that mock checks come out too late. Could they be sent more than once a year? It’s hard to keep up with Itinerates and MOA’s.
- Discussion on possible focus group when we initiate an audit.
- Pg 8 Clarification C
- Looks at Audit SAS ? Quality control
- Pg 8 para 3 of the 5 items – 1 – will check with Jennifer Dyar
- Be sure D, pg 7, does not happen again. 26 years not 20
- Compliance hot line will take care of the concern – Add to pg 8D
- Pg 10 – check list is a joke
- Pg 11 – Very complex – Hay additive, etc. Certain pay types for 1 year, then those pay types deleted. Last paragraph “will work with”
- Other chart – next year add “last year column.”

Final update of the above changes will be made and presented at a later date.

Suggestion made to talk over management comments face to face before the comments are printed.

Follow-ups – Rodney will come back to you next meeting.

Suggestion that we conduct payroll audit more than once every 4 years.

Henry Clay – \$92,000 CD Follow up – What was beginning balance of the \$92,000?

- Hot Line opens in March
- Compliance Officer will retrieve incidents
- Let’s Talks – customer service
- Ethic Point – more complaints

There was agreement that the district should have an Associate Treasurer position as a designee for best practices.

Next meeting scheduled for April 20<sup>th</sup> 9:30 am at IAKSS Central Office.