



Union High School District

SPECIAL MEETING MINUTES
OF THE
INDEPENDENT CITIZENS OVERSIGHT COMMITTEE
MEETING OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Rick Schmitt

Independent Citizens Oversight Committee Members:
Rhea Stewart/President, Clarke Caines/Representative,
Lorraine Kent/Secretary, Kim ByBee, Mary Farrell,
Robert Nascenzi, Jeffery Thomas, Rimga Viskanta

Supported by the Business Services Division
Eric R. Dill, Associate Superintendent
Fax (760) 943-3508

MARCH 9, 2016

MONDAY, MARCH 9, 2016
4:00 PM

DISTRICT OFFICE, BOARD ROOM, SUITE 101
710 ENCINITAS BLVD., ENCINITAS, CA 92024

ATTENDANCE

COMMITTEE MEMBERS

- Kim Bybee, Robert Nascenzi, Clarke Caines, Rhea Stewart, Mary Farrell, Jeffery Thomas, Lorraine Kent, Rimga Viskanta

DISTRICT ADMINISTRATORS / STAFF

Eric Dill, Associate Superintendent, Business Services
Cindy Skeber, Executive Assistant, Business Services / Recording Secretary

PRELIMINARY FUNCTIONS..... (ITEMS 1 – 3)

- 1. CALL TO ORDER..... 4:00 PM
The meeting of the committee was called to order at 4:05 p.m. by Ms. Stewart.
2. PLEDGE OF ALLEGIANCE (ITEM 2)
Ms. Stewart led the Pledge of Allegiance.
3. PUBLIC COMMENTS.....(ITEM 3)
Ms. Stewart opened the floor to public comments. No public comments were presented.

DISCUSSION / ACTION(ITEMS 4 – 7)

- 4. REVIEW OF 2014/15 PROPOSITION AA BUILDING FUND AUDIT REPORT(ITEM 4)
Mr. Dill introduced Mike Mears from Wilkinson Hadley King & Co. Mr. Mears explained that the audit report is a two-prong report consisting of Prop AA financial (Fund 21-39) and performance audits.
Mr. Mears shared that the Independent Auditor's Report reveals the District received an unmodified opinion with no findings; the highest possible for Prop AA Building Fund (21-39). This means there were no deficiencies or material weaknesses found during the audit.
The Performance audit reviews procedures and results of the procedures performed, with 100% of expenditures being reviewed and 87% of those expenditures being tested. Committee members asked questions regarding, testing procedures, validation, matching and payment of requisitions/

invoices. Mr. Mears reviewed the processes and perimeters used in testing with Mr. Dill reviewing the checks and balances used by the District to validate expenditures and payments.

5. DRAFTING OF ICOC 2015 ANNUAL REPORT (ITEM 6)
Committee members continued to review, discuss and draft their 2015 annual report. Mr. Dill is to make the appropriate chart changes and forward the draft onto Ms. Stewart for committee edits in preparation for the Special meeting on March 29, 2016.
6. ADJOURNMENT – MEETING ADJOURNED AT 5:31 P.M.



Lorraine Kent, Committee Secretary

4 / 20 / 2016
Date



Eric Dill, Associate Superintendent, Business

4 / 20 / 2016
Date