

Board Meeting Minutes REVISED

February 6, 2014

Board Work Session

Meeting Location: Canby School District Office, Meridian Room

Board members in attendance were Brendan Murphy, Kristin Downs, Diane Downs, Angi Dilkes Perry, and Tom Scott. Also in Attendance were Dr. John Steach (Superintendent) and Caryn Davis (Board Secretary).

Signed in guests: Julie Stoltzfus

WORK SESSION

1.0 CALL TO ORDER

Board Chair, Brendan Murphy, called the Board Work Session to order at 6:30 p.m.

2.0 INTRODUCTIONS

Julie Stoltzfus, from Wilcox Arredondo & Co., introduced herself to the Board.

3.0 CHANGES TO AGENDA

Due to weather concerns, the board meeting was shortened by postponing agenda items 6.2, 6.3, 6.4, 6.5, 6.6, 6.7, 6.8, 6.9, and 6.10.

4.0 PUBLIC FORUM/ANNOUNCEMENTS

Chair Brendan Murphy opened the floor for public comments.

Diane Downs commented that Tom Olson's Celebration of Life is scheduled for February 20th at 3 p.m. at the Canby Alliance Church.

5.0 CONSENT AGENDA

Diane Downs moved to approve the consent agenda. Tom Scott seconded the motion.

Motion passed 7-0.

Included in the Consent Agenda:

- 5.1 Regular Session and Executive Session Meeting Minutes from January 16, 2014
- 5.2 Personnel Changes

6.0 INFORMATION/DISCUSSION/ACTION ITEMS

6.1 Audit Exit Interview

Mary Knigge, Director of Finance, introduced Julie Stoltzfus, auditor from Wilcox Arredondo & Co., to review two documents distributed to the Board: Canby School District Comprehensive Annual Financial Report for the Year Ending June 30, 2013, and Canby School District No. 86 Report to the Board of Directors for the Year Ended June 30, 2013.

Julie Stoltzfus highlighted the following in the Comprehensive Annual Financial Report:

- Page 1 – Independent Auditors' Report is an introduction to the audit process.
- Page 6 – Management's Discussion and Analysis is a report that Mary Knigge wrote, it is a good item for the Board to read.
- Page 18 & 19 – Statement of Net Position is a government-wide, full entity review.
- Page 22 – Begins the section that reviews the individual funds.
- There were some budget compliance violations due to General Fund expenditures exceeding maximum budget spending appropriations. Mary Knigge explained what had happened. Tom Scott emphasized that budget compliance is critical and that future violations should be avoided. Furthermore, Mr. Scott requested that any future violations in budget appropriations be reported to the Board immediately following the discovery.

- Page 86 – Statistical section.
- Page 127 – Independent Auditor’s Report is a report on the audit, which is sent to the state.
- Page 131-134 – Are the reports on internal controls.
- Page 141 – Reflects the corrections of the findings from the previous year.
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Ms. Stoltzfus then highlighted the following in the Report to the Board of Directors:

- Page 1 – Introductory letter to the Board.
- Page 2 – Is the letter of findings and recommendations.
- Page 3 & 4 – Required communications regarding any corrected misstatements. The misstatement correction involves the purchase of the mower.
- Last Page – The Schedule of Passed Adjustments shows items that were immaterial, but not trivial items.
- Tom Scott questioned the *Current Year Comment* on page 2 regarding Student Body Receipts. Ms. Stoltzfus explained that not all offices were fully implementing the requirements of the new procedural handbook for student body funds, established in the 2012-13 audit year.

EXECUTIVE SESSION

Brendan Murphy exited the Board from the Board Work Session and entered into an Executive Session at 7:20 p.m. in consideration of the employment of a public officer, employee, staff member or individual agent, pursuant to ORS 192.660(2)(a), and to conduct deliberation with persons designated by the governing body to carry on labor negotiation, pursuant to ORS 192.660(2)(d), which allows the Board to meet in executive session for these purposes.

Board members in attendance were Brendan Murphy, Diane Downs, Kristin Downs, Angi Dilkes Perry, and Tom Scott. Andrea Weber joined the Board via telephone. Also in attendance were Dr. Steach (Superintendent) and Caryn Davis (Board Secretary).

It is requested that information discussed in the Executive Session not be disclosed and information discussed in the Executive Session shall not be made public by the news media.

Brendan Murphy exited the Board from the Executive Session and reentered the Regular Session at 8:30 p.m.

WORK SESSION

8.0 ADJOURNMENT

Brendan Murphy adjourned the Work Session at 8:30 p.m.

Respectfully Submitted:

Caryn Davis
Board Secretary

Brendan Murphy
Board Chair