

Board Special Meeting
Audit & Finance Committee
September 14, 2020, 7:30-9:30
Meeting held remotely



Minutes

Call to Order

1. This meeting was called to order at 7:32. Directors Hampson, Rivera-Smith and Harris participated with Microsoft Teams or by phone. This meeting was staffed by Chief Financial Officer JoLynn Berge.
Director Hampson noted that the meeting was being held remotely consistent with the Governor's proclamations prohibiting the meeting from being held in person due to COVID-19. Director Hampson noted that the public had been provided remote access through Microsoft Teams and teleconference.
2. Approval of agenda Director Harris moved to approve the amended agenda. Director Rivera-Smith seconded. They moved Moss Adams to first This motion passed unanimously.
3. Approval of meeting minutes Director Harris moved to approve the August 17, 2020 meeting minutes, as amended to correct the spelling of Director Rivera-Smith's name and the spelling of the word "evolve" on page 3. Director Rivera-Smith seconded. This motion passed unanimously.

Special Attention Items

1. Moss Adams Review of Internal Audit (Committee)
Tammy Lohr and Colleen Rozillis from Moss Adams were introduced. The review started in July 2020 on how to improve internal audit and how to broaden economy and efficiency and accountability. Moss Adams looked across the industry for best practices. Ms. Lohr discussed the recommendations of the report.
Director of Internal Audit Andrew Medina spoke about how the report gave recommendations that he is happy to begin implementing.
Directors discussed work being co-sourced/outsourced and cost of implementation. Directors and staff discussed next steps. Mr. Medina and committee discussed bringing a Board Action Report (BAR) to the full board. Any additional comments should be emailed to Director Hampson.

Board Action Reports (Discussion and/or Action)

1. BAR: Parks and Rec Master Contract (Stone)
Grants Director Michael Stone spoke about the Parks and Rec master contract that is align with the family preschool promise. These are annual contracts, all community-based organizations have gone through quality based. Staff and Directors discussed how in previous years these contracts had been bundled. At the request of the committee last year they have been brought separately.
Directors requested the data sharing agreement be added.
Directors discussed cost calculations for sites and coordinators. Mr. Stone will confirm if Northgate Elementary has an addendum to be included prior to the BAR introduction to the full board. Directors

would like page 11 updated for the program and not just for one person. Directors and staff discussed performance pay.

Director Harris made a motion to move this item forward to the full Board with a recommendation for consideration as amended. Director Rivera-Smith seconded. This motion passed unanimously.

2. BAR: City Year of Seattle master Contract (Stone)

Mr. Stone spoke about how this is the annual contract. City Year provide services to elementary and middle schools. Possible in high school and this would be updated and amended if that is able to be implemented. City Year has been able to begin a remote model and has remote options ready to be utilized.

Directors requested services and remote options be expanded on when brought back for introduction. Directors and staff discussed if City Year has done a racial equity analysis.

Director Harris made a motion to move this item forward to the full Board with a recommendation for approval. Director Rivera-Smith seconded. This motion passed unanimously.

3. BAR: University Tutors of Seattle Schools master Contract (Stone)

Mr. Stone spoke about how University Tutors have moved to a remote learning model. They work with Middle and High schools. Directors would like a racial equity analysis of University Tutors.

Director Harris made a motion to move this item forward to the full Board with a recommendation for consideration. Director Rivera-Smith seconded. This motion passed unanimously.

4. BAR: Seneca Family Agencies Master Contract (Stone)

Mr. Stone spoke about Family Education Promise (FEP) and how Seneca is a part of that and this is the annual contract. Directors and staff discussed why they are providing fewer services this year than previous years.

Director Harris made a motion to move this item forward to the full Board with a recommendation for approval. Director Rivera-Smith seconded. This motion passed unanimously.

5. BAR: Special Education Contract Amendments (P. Campbell)

Executive Director Special Education Patricia Campbell spoke about how additional students have been added to rosters and pass through rate has been updated. It had been previously been brought to committee as a notification and is being brought back due to the higher amount. Directors and staff discussed what a pass-through rate is and how it increased in Boyer student clinic.

Director Harris made a motion to move this item forward to the full Board with a recommendation for approval. Director Rivera-Smith seconded. This motion passed unanimously.

6. BAR: Approval of contract amendment with EPI-Use for school year 2020-21 (Jaeger)

Director of Information Systems and Business Intelligence Judie Jaeger spoke about the need for staff augmentation as needed based on project demand. Great success and delivered key projects with using EPI-Use. Ms. Jaeger spoke about additional work being done with the EPI Use plan. Directors requested more information on how 30% was decided on. Directors would also like a power point attached in the BAR before it is brought to introduction for the full board.

Director Harris made a motion to move this item forward to the full Board with a recommendation for consideration. Director Rivera-Smith seconded. This motion passed unanimously.

Special Attention Items

1. Update Policy 6010 School Funding Model (Committee)

Ms. Berge administration needing a forum to have technical feedback and policy feedback.

Directors and staff discussed having the full history of why the District uses current model in the BAR for transparency. Directors would like this procedure brought back in November.

2. Annual Fixed Asset Report (Fleming)

Director of Accounting Amy Fleming spoke about the annual fixed asset report for the District. The report reflects what assets are tracked and tagged. Directors and staff discussed items that are tracked, including donated items.

Standing Agenda Items

1. Monthly Accounting Update (Fleming)

Ms. Fleming discussed the July 2020 financial statements. Next month will not have a report due to end of year closure being completed. July is tracking as expected. Property taxes revenue is slightly down, but no major delays to be reported. Associated Student Body revenue looks negative, but that is due to refunds to parents for May-August.

2. Monthly Budget Update (Sebring)

Budget Director Linda Sebring spoke about participatory budget developing process. More will be discussed at the September 30th budget work session. A timeline will be brought to the board at that meeting along with a tool to see a flexible view tool for budgeting process. Directors and staff discussed benchmarking from other Districts for comparable.

3. Committee Annual Work Plan (Berge)

Director Hampson explained policy update 6114 has been moved to November due to capacity.

Adjourn

This meeting adjourned at 9:43am.

Minutes submitted by:

The Office of Chief Financial Officer