

**Saint Louis Public Schools**  
**Audit Committee Meeting**  
**December 6, 2018**  
**Minutes**

The Audit Committee of The Saint Louis Public Schools met on Monday December 6, 2018 in the Foundation Conference Room of the SLPS offices.

Members in attendance included: Harry Rich (Chair), Rick Sullivan, Clifton Berry, and Natalie Vowell

SLPS attendees included: Kelvin Adams, Angie Banks, Victoria Glaspy, and Ron Martin

Attending from RubinBrown were Jeff Winter, Melissa McCabe, Melinda Weissman and Alisha Barnum

Jeffery Randle from Randle & Associates also attended.

The meeting was called to order at 3:30.

Attached as a part of the minutes is the agenda for the meeting

**The first order of business** was the approval of the minutes from the June 27, 2018 meeting of the Committee.

**The second order of business** was a review of the fiscal year 2018 audit.

This included a review by Jeff Winter of the ViewPoints document prepared by Rubin Brown summarizing the main elements of the audit. Mr. Winter, among other things, covered the required communications, Financial Statement Internal Control Comments, status of prior year Financial recommendations, Federal Compliance findings and the status of prior year findings implementation.

Melinda Weissman provided an over view of the main points of the CAFR and answered questions from the Committee with respect to the audit. Melissa McCabe provided an over view of the Compliance Report. Ms. McCabe answered questions from the Committee with respect to the report.

Discussions followed highlighting the improvements in preparation for and execution of the audit, noting that the audit was completed on schedule and well before the required submission date of December 31, 2018. It was further noted by the Committee that there were no material weaknesses in financial controls, and significantly fewer year adjustments required than previous years.

Mr. Winter confirmed with respect to the audit that they have issued the following;

- An unmodified opinion on the Districts financial statements for the year 2018,
- A report on compliance and on internal controls over financial statements in accordance with Government Auditing Standards
- An unmodified opinion on compliance and a report on internal controls over Federal financial assistance in accordance with Uniform Guidance
- An unmodified opinion on state compliance over transportation, and an unmodified opinion on attendance and budgeting statutes

Following a thorough discussion of the findings of the audit, the Committee concurred and congratulated Management and thanked them for their effort and the excellent results.

**The third order of business** was a brief discussion of schedules and planning for the audit of the current year. Following the discussion the recommendation was made that the Audit schedule be set similar to the 2018 schedule, in time for presentation of results to the Board meeting tentatively scheduled for early December 2019.

The Committee excused Management and moved into executive session.

The meeting was adjourned at 5:00

Submitted by:

Harry E. Rich  
Chair