

SAN MARCOS UNIFIED SCHOOL DISTRICT  
CITIZENS' OVERSIGHT COMMITTEE (COC)  
255 Pico Avenue, Suite 250  
San Marcos, CA 92069  
(Special Meeting)

MINUTES  
February 18, 2014  
6:00 p.m.

These minutes are a summary of discussion or action taken by the Citizens' Oversight Committee. The minutes and the audio from the meetings are posted on the District's website at [www.smusd.org](http://www.smusd.org)

**1.0 CALL TO ORDER**

Meeting was called to order at 6:10 p.m.

**2.0 ROLL CALL**

Present: Jean Diaz, Tom Kumura, Darius Khayat, Stacy Carlson and Michael Hunsaker

Absent: Teresa Greger, David Barnum, Jenna Harris, and Robert Bowen

**3.0 PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Becky Sparks

**4.0 PUBLIC COMMENTS**

**5.0 PROK K AUDIT**

Mike Ash (Auditor) presented the audit to the committee. Presentation will meet all applicable standards. Shared the three different major items that are included in the audit. Spoke on testing internal controls and audit requirements. David McAdams, Executive Director of Finance was present and shared with the committee the requirements that the district needs to follow regarding payments. Discussion and questions continued with Michael Ash and the committee regarding the audit and the process. Michael then continued to take questions from the committee. Michael will revise the audit with the recommendations from the COC committee. Staff reported that the cost of the audit of Prop K are charged to the General Fund.

**6.0 PREPARE BOARD REPORT FOR MARCH 10, 2014**

Jean presented a starting point report/rough draft to the committee. The committee went through the rough draft section by section and made suggestions and necessary changes. Jean asked if the Auditor left his written response but he did not. Staff will get it. Committee completed their input on the report. For the presentation to the Board our focus will be the things that we are tasked to do. Jean will do a power point. It will be on the board's system so they will have a copy. Jean asked for the Auditors responses. Staff will get them tomorrow and send them out to the committee.

**7.0 Next Regular Meeting Date**

Next regular meeting scheduled for Thursday, April 17, 2014 at NCREC in the Business Services Conference Room at 6 p.m.

**8.0 Comments from Committee Members**

**9.0 Adjournment**

Jean Diaz adjourned the meeting at 8:33 p.m.

Date Minutes of February 18, 2014 Adopted: 4/17/14

Signature of Assistant Superintendent  
Business Services:

B. B.