



Big Jackson Public Schools

4020 E. 13 Mile Road
Paris, Michigan 49338
Phone: (231) 796-8947
Website: www.bigjackson.ncats.net

AUDIT COMMITTEE MEETING
October 1, 2019
6:30 PM

Members present: Laura Johnson and Brad Crawford (arrived at 6:45 PM)

Visitors present: Jodi DeKuiper, Lori Tubbergen Clark (by phone), Kim Lindsay

Kim Lindsay presented the Independently Auditors letter and was pleased to report no findings. The District has received an unqualified opinion. The accounting of the District is in great shape.

He highlighted Attachment A in the letter and GASB 84 (fiduciary activities) is the only item on the horizon that may impact Big Jackson.

Mr. Lindsay highlighted p. 6 of the audit which is the Management Discussion and Analysis that tells the financial story of the district. The fund balance of the District's general fund increased by 11.6% from the prior year. He also reviewed the Balance Sheet and the Statement of Net Position.

Mr. Lindsay also reported that there were no concerns regarding internal controls or financial reporting, as a credit to Jodi DeKuiper, CFO at NC RESA.



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BOARD OF EDUCATION REGULAR MEETING

October 7, 2019

7:00 P.M.

Members present: Laura Johnson, Sue Jones and Brad Crawford

Members absent: Charlotte Lockerby and Lynn Ulman

Visitors present: Lori Tubbergen Clark (via phone), Gavin Johnson

- I. **CALL TO ORDER.** The meeting was called to order by Board President Brad Crawford at 7:06 pm.
- II. **PLEDGE OF ALLEGIANCE** was recited.
- III. **APPROVAL OF MINUTES** – Motion to approve the regular meeting minutes from September 3, 2019 was made by Johnson. Support by Jones. Unanimously passed.
- IV. **APPROVAL OF AGENDA-** Motion to approve the agenda was made by Jones. Supported by Johnson. Unanimously passed.
- V. **PUBLIC PARTICIPATION** - none
- VI. **LEADERSHIP REPORTS**
FINANCIAL REPORT
 - Kim Lindsay from Rehmann Robson presented the Big Jackson audit report to audit committee members Crawford and Johnson earlier in the month. Big Jackson received an unqualified opinion and was given a clean opinion. There were no concerns with financial reporting or internal controls.
 - The check register was reviewed and budget summaries were presented to the Board.
- VII. **ACTION ITEMS**
 - a. Approve the 2018-19 Fiscal Audit as presented. Motion by Johnson. Support by Jones. Unanimously passed.
 - b. Approve payment of checks 18845-18873 (\$11,864.65), EFT 251-255 (\$4,816.55), Payroll 561-656 (\$3,628.67). and 657-661 (\$3,628.67). Motion by Johnson. Support by Jones. Unanimously passed.
- VIII. **BOARD COMMUNICATION**
Chemical Bank and TCF National Bank merger was briefly discussed.
- IX. **ADJOURNMENT** of the board meeting. Motion by Johnson. Support by Jones at 7:17 PM.