

**Beaver Dam Unified School District  
Board of Education Minutes**

**Accountability Committee Meeting**

**November 17, 2014**

A meeting of the Accountability Committee of the Beaver Dam Unified School District Board of Education was held on the above date at the Educational Service Center at 5:30 p.m. Board members present: Bev Beal-Loeck, Jim Jansen, Marge Jorgensen, John Kraus, Jr., Laura Lerwick, Lisa Panzer, Chad Prieve, and Joanne Tyjeski. Administration present: Bob Avery, Director of Business Services, and Steve Vessey, Superintendent. Also Present: Paul Frantz, Auditor from Baker Tilly, LLP.

Mr. Avery distributed copies of the final 2013-2014 Audit Report and introduced Mr. Paul Franz, the District's auditor from the firm Baker Tilly, LLP. Mr. Frantz provided a presentation summarizing the audit findings, which included an Unmodified Opinion, the highest level of assurance available; financial statements are fairly presented in accordance with GAAP; accounting principles applied consistently; and all appropriate disclosures properly reflected in the financial statements. The two material weaknesses reported were preparation of financial statements and segregation of duties in the business office, which have been reported in the past. These are common for school districts and municipalities. Other past findings have been resolved. Mr. Avery presented a report summarizing the findings, their meanings and action steps to address the identified deficiencies noted in the report.

Mr. Avery presented a report for the first quarter financials. The district has spent 18.0% of the budget through September 30<sup>th</sup>, compared to 20.5% last year. The District has received 8.5% of the year's revenues, down from 9.7%. The existence of the PEP grant in the first quarter last year influenced both revenues and expenditures. In none of the function areas of the budget are there any red flags and all are in expected parameters. Mr. Avery will report in January after the second quarter, and monthly thereafter.

Mr. Prieve shared the results of Board self-evaluations. The one area that stood out as needing improvement is communication from the Executive Committee. The Executive Committee focus is primarily on setting the committee agendas and board regular meeting agendas. He asked board members to let him know if they see responses/comments that merit further conversation at the board level so they can discuss it further at another meeting. There was discussion regarding scheduling workshops with administration on some of the issues such as educator effectiveness, smarter balanced assessments and other state level initiatives. There was discussion about the comments related to areas of weakness.

The next Accountability Committee meeting will be December 15<sup>th</sup>.

Minutes submitted by Lisa Panzer, Committee Chair.