

**El Paso Independent School District  
Budget Review Committee  
Minutes December 8, 2011 – Regular Meeting**

Dr. Rene Rosas called the meeting to order at 07:35 a. m.

**Committee members present**

Delia Camacho, Rick Chumsae, Lucy Clarke, Pete Euzarraga, Michael Hicks and Deborah Trexler (Ft. Bliss representative)

**EPISD personnel present**

Walt Byers, Sandra Dea, Isabel Fernandez, Esther Jacobo, Jose Lopez, Kenneth Parker, Elizabeth Perez, Martha Piekarski, and Maria Pineda

**Guests present**

Craig Gibson and Marlene Strickler, EPISD's external auditors with Gibson Ruddock and Patterson (GRP)

**Welcome**

Dr. Rosas welcomed BRC members and staff. He introduced Craig Gibson and Marlene Strickler.

**Approval of October 2011 Minutes**

Approval of the October 2011 minutes was unanimous with a slight amendment to agenda item on the "Education Fund-Lawsuit against State of Texas".

**Discussion of Preliminary FY11 Audit**

Craig Gibson and Marlene Strickler presented the Preliminary FY11 Audit to BRC participants. Craig began with the review of the Audit Report (ending June 30, 2011) handout. In going over the graphs, references were made to pages from the "Annual Financial and Compliance Reports for the Ten-Month Period Ending June 30, 2011". Marlene covered the findings. She recommends better communication between the departments.

EPISD's audit was a little complicated this year due to the major changes in fiscal year-end, the software transition from CIMS to TEAMS, the change in bank depository, and additional grant programs. Ken Parker saluted Financial Services, Budget staff and all District-wide efforts. He also thanked Craig and Marlene for the quality of their work and for their flexibility during the audit.

**Special Education Maintenance of Effort Expenditure Finding**

Ken Parker provided a PowerPoint presentation on the Special Education Maintenance of Effort (MOE) Expenditure Finding. Handouts for this presentation were distributed to BRC participants.

- EPISD will continue to analyze/monitor Special Education expenditures on a monthly/quarterly basis.
- EPISD will review/implement allowable exceptions to IDEA-B MOE requirements. EPISD will submit supporting documentation for the exceptions with response (on non-compliance with MOE) to TEA.
- EPISD will implement the Corrective Action Plan (included in Audit on page 132).
- EPISD will work with other Texas school districts to change MOE requirements with TEA and USDE.

**Closing Comments**

Martha Piekarski informed BRC that as soon as the Board approves the Annual Financial and Compliance Report for the Ten-Month Period Ending June 30, 2011 on December 13th, it will be posted on the Financial Services website. BRC was asked to return the audit report and management letter handouts.

Dr. Rosas expressed gratitude to Craig and Marlene for their presentation of the District's audit.

Ken Parker wished everyone a very nice holiday season.

Dr. Rosas thanked everyone for their attendance today. He thanked staff for their excellent preparation of presentation materials provided for BRC throughout the year. He also wished everyone a safe and happy holiday season.

The next BRC meeting is scheduled for January 19, 2012.

**Meeting adjourned at 8:45 a. m.**