

Brown, Samuel

From: Brown, Samuel
Sent: Thursday, January 8, 2015 1:43 PM
To: Anurima Bhargava; James Eichner; Juan Rodriguez; Lois Thompson; Rubin Salter Jr.; Zoe Savitsky; Willis D. Hawley; Balentine, Vicki Eileen - (vbalenti) (vbalenti@email.arizona.edu)
Cc: Taylor, Martha; Tolleson, Julie; Soto, Karla
Subject: 2013-14 USP Audit

Counsel: District staff met with the auditors yesterday morning to discuss the timing and progress of the 2013-14 USP Budget Audit. The auditors are requesting a three-week extension to submit the 2013-14 USP Budget Audit Report. Accordingly, it would be submitted no later than February 20, 2015 (and possibly earlier) – but certainly prior to the submission of the first draft of the 2015-16 USP Budget. When the auditors developed the engagement letter this summer, they had anticipated conducting an audit based on the 15-project structure of the 2013-14 USP Budget. However, this past fall the District developed the new activity list in conjunction with Dr. Hawley and the IC Members (submitted to the parties on November 1, 2014). District staff spent several weeks determining if it was even feasible to crosswalk the expenditures from the 15 projects to the 65 activities in a manner that would facilitate the audit.

Throughout this process, Dr. Hawley and Dr. Balentine were aware that conducting the audit as originally planned (based on the 15 projects) posed no risk to the USP deadline, but that conducting the audit based on the 65 newly-developed activities may take additional time. Mrs. Soto also alluded to this risk during the October summit. Communications from Dr. Hawley and Dr. Balentine made clear their preference that the audit should be based on the 65 activities. District staff agreed that even with the risk of submitting the audit a few weeks later than anticipated, the audit would be conducted in the manner proposed by Dr. Balentine (see my email to the parties on December 29, 2015 re “Revised Audit Scope” (attached)).

Please indicate whether or not you agree with the extension so we may take appropriate action – we would prefer to obtain a stipulation from all parties. Feel free to contact us with any questions or concerns. Thanks, Sam

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From: Brown, Samuel
Sent: Friday, January 9, 2015 1:36 PM
To: 'Willis D. Hawley'; 'Anurima Bhargava'; 'James Eichner'; 'Juan Rodriguez'; 'Lois Thompson'; 'Rubin Salter Jr.'; 'Zoe Savitsky'; 'vbalenti@email.arizona.edu'
Cc: Taylor, Martha; Tolleson, Julie; Soto, Karla
Subject: RE: 2013-14 USP Audit

All: we had intended to say **Monday January 12, 2015** for the two items listed below. Thanks, Sam

From: Brown, Samuel
Sent: Friday, January 09, 2015 12:54 PM
To: 'Willis D. Hawley'; Anurima Bhargava; James Eichner; Juan Rodriguez; Lois Thompson; Rubin Salter Jr.; Zoe Savitsky; vbalenti@email.arizona.edu
Cc: Taylor, Martha; Tolleson, Julie; Soto, Karla
Subject: RE: 2013-14 USP Audit

Bill, thank you.

Counsel: as a reminder – we provided the revised scope of the 2013-14 audit on December 19, 2014. As of today, the audit is what the auditors provide us consistent with the scope upon which we appear to have agreed, and in the form of the opinion they have provided. If anyone has specific questions for TUSD and/or the auditors about the scope, **please submit them by next Monday, December 13th** so that we can forward them to the auditors and they can respond by the following Monday. This way, when we talk on the 20th, we will have answers to your questions/concerns re the scope.

Also, as Dr. Hawley has agreed to the extension, we would like to know whether the parties agree to the extension as well no later than **Monday, December 13th**. If you have any questions or concerns about our request for an extension, please do not hesitate to contact me. Thanks, Sam

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