

December Agenda Special Meeting of Trustees

The special meeting of the Board of Trustees of School District #35 has been scheduled for **Wednesday, December 9, 2015 at 1:00pm** at the Gallatin Gateway School Board room.

Call to Order

Presiding Trustee's explanation of procedures (GGS Policy #1070)

Public Comment- Non Agenda Items- Sign in sheet- (GGS Policy #1070)

New Business

FY15 District Audit: Exit Conference with Ross R. Stalcup, CPA

Adjournment

**MINUTES
SPECIAL MEETING
BOARD OF TRUSTEES, GALLATIN GATEWAY SCHOOL DISTRICT #35**

Call to Order

The Board of Trustees of the Gallatin Gateway School District #35 scheduled to meet at 1:00pm on Wednesday, December 9, 2015 in the Gallatin Gateway School Board Room.

Trustees Present

Donna Shockley, Board Chair and Christie Francis

Trustees Absent

Lyn Morton, Board Vice-Chair; Cheryl Arnaud, and Aaron Schwieterman

Staff Present

Travis Anderson, Superintendent; Carrie Fisher, District Clerk

Others Present

Ross Stalcup, CPA, and Ken Mosby

Public Comment on Non- Agenda Items

None

There was not a quorum present of the Board, therefore, no substantive business was considered and no motions were presented or voted on.

New Business

FY15 District Audit: Exit Conference with Ross R. Stalcup, CPA

The audit exit conference was held with Ross R. Stalcup, CPA, the Business Manager, Superintendent, former Business Manager Ken Mosby, and the members of the Board present regarding the FY15 audit findings.

Adjournment

The exit conference concluded at 2:10pm.



Donna Shockley, Board Chair



Carrie Fisher, District Clerk

Special Meeting

December 9, 2015

Sign-in Sheet

<u>Name- please print</u>	<u>Signature</u>
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GALLATIN GATEWAY SCHOOL
PO BOX 265, GALLATIN GATEWAY, MT 59730

Gallatin Gateway School Policy #1070- The agenda must also include a "public comment" item in order to allow members of the general public to comment on any public matter under the jurisdiction of the district that is not specifically listed on the agenda, except that no member of the public will be allowed to comment on contested cases, other adjudicative proceedings, or personnel matters. The Board Chairman may place reasonable time limits on any "public comment" item in order to maintain and ensure effective and efficient operations of the Board. The District shall not take any action on any matter discussed, unless the matter is specifically noticed on the agenda, and the public has been allowed the opportunity to comment.

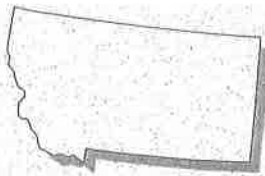
** Public comment will be asked on each agenda item. Do not sign below for agenda items.*

Public Comment Sign-in

Date: December 9, 2015

**Please sign below for non-agenda items to be heard under New business: Public comment.*

NAME (Please Print Clearly)	TOPIC (Please Print Clearly)
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ROSS R. STALCUP

CERTIFIED PUBLIC ACCOUNTANT, P.C.
INDEPENDENT AUDITORS REPORT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Board of Trustees
School District No. 35
Gallatin Gateway, Montana

The following is a Schedule of Findings and Questioned Costs which arose during the audit of year ended June 30, 2015.

Current Year

INTERNAL CONTROL FINDINGS

2015(-01) Segregation of Duties

Criteria: Segregation of duties is essential for internal control.

Condition: The District does not have ideal segregation of duties.

Context: The District has one employee assigned to the accounting function.

Effect: Internal control is not optimal.

Cause: The small staff of the District does not allow for ideal segregation of duties.

Recommendation: We recommend the Board direct the Superintendent to take an active role so that compensating controls exist and that the Board monitor the District's activities.

INTERNAL CONTROL AND COMPLIANCE FINDINGS

2015(-02) Budget Over Expenditures

Criteria: Montana law 20-9-147 limits expenditures made by budgeted fund to the amount of the budget.

Condition: The General Fund (\$592) and the Retirement Fund (\$30,453) both had expenditures in excess of budget.

Context: The District over expended its budget in two funds.

Effect: Non-compliance with state statute.

Cause: Year end transactions and unanticipated retirement.

Recommendation: Monitor this in future. The District has not had this issue in the previous 8 years.

Schedule of Findings and Questioned Costs
Page 2 of 2

Prior Year

2014(-01) Internal Control over Financial Reporting
2014(-02) Segregation of Duties

No longer considered a finding
Recurring see 2015-01

December 9, 2015



Ross R. Stalcup
Certified Public Accountant