

**CRCSD Audit Committee Minutes**  
**12:00-1:30pm, March 24, 2022**  
**ELSC – Cedar D**

**In Attendance:** Maureen Oviatt, Scott Arensdorf, Jason Fisher, Angela Dockter, Tom Hoffmann, Sherry Luskey, Sarah Brown and Dave Nicholson

**Virtual Attendance:** Janet Henry

**Absent:** Whitney Schreder, John Hammar, Chad Meyers

**Guests:** Renee McPhee (MIIP), Brett Nitzschke (Dallas Lynch, P.C.)

**Review and approve minutes from the February 16, 2022 meeting:**

Maureen Oviatt asked for any corrections to the minutes. Tom Hoffmann motioned to approve the minutes as written, it was seconded by Scott Arensdorf and the minutes were approved.

**MIIP Update:**

Renee McPhee reviewed FY2022 medical insurance plan reports (as of 3.24.22) for the MIIP group (CRCSD, College CSD, Grant Wood AEA, Kirkwood, Linn-Mar and Marion). She noted that the CRCSD fund balance has a \$1.8 million positive balance and that the plan performance overall has been good. She added that the CRCSD plan changes pertaining to eligibility requirements and equalization of benefits has had a significant impact on the positive fund balance trend. Renee also noted that in FY2023, the group will be in full compliance with recent surcharge revisions made to the by-laws. Discussion followed.

**Review of pertinent District legal issues by District legal counsel:**

Brett Nitzschke provided an update on pending legal litigation items. He explained that a first claim report is usually done with EMC (District Insurance) and that most claims are managed by them. Lynch Dallas, P.C. coordinates with them. Reports are provided at least every other month to District leadership. He noted that Lynch Dallas is included on the Policy Review Committee to provide legal guidance on district policies being reviewed and or proposed. Discussion followed.

**Audit RFP:**

Dave Nicholson reviewed the submissions and the scoring of the Request for Proposals (RFPs) that were submitted by external independent audit firms. He noted that the subcommittee reviewing the proposals consisted of Angela Dockter, John Hammar and himself. Discussion followed regarding the distribution list and the proposals received. A motion was made by Scott Arensdorf to recommend RSM to the BOE for approval at the April 11, 2022 board meeting, it was seconded by Tom Hoffmann and the motion carried.

**Review of any complaints received:** Dave reported that 2 complaints were received. Both were related to student fee charges and questioned the allowability of the fees. Dave noted that there was no finding of wrong doing after an investigation was completed on one of them; the second situation is still under review.

**Review Other Items of Importance:** Dave Nicholson reviewed the following items.

- a) Local Revenue/Financial Reports – As of February 28, 2022
- b) Financial Report of all District Funds – As of February 28, 2022
- c) Review previous meeting comments - None

Scott Arensdorf motioned to adjourn the meeting, it was seconded by Angela Dockter and approved.

**Meeting Adjourned at 1:30pm.**

The next meeting of the committee will be on **Wednesday April 20, 2022.**

By:   
Maureen Oviatt

By:   
Sarah Brown