



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: August 25, 2026

TITLE: Study and Approval of Policy Revisions to Comply with Changes to the Uniform System of Financial Records (USFR) as Initiated by the Auditor General's Office

BACKGROUND:

As of July 1, 2026 the Arizona Auditor General's Office implemented changes to the Uniform System of Financial Records (USFR) for the 2027 fiscal year. The Trust, who manages our policy manual has suggested the following revisions to policy to comply with the revisions made to the USFR.

The revision to Policy © 1-105 applies the conflict-of-interest substantive requirements to both board members and employees.

The revision to Policy © 3-102 clarifies the Governing Board's responsibility as it relates to Student Activities Funds and the delegation of authority to the Superintendent to pre-approve student activities fundraising events.

The revision to Policy © 3-103 clarifies requirements for board approval of employee payments, delayed payroll operations, warrants, travel expenditures, and the provision of food and beverages at events.

The revision to Policy © 3-108 specifies that Governing Boards shall approve the independent auditing firm and contract terms prior to annual or bi-annual financial audits.

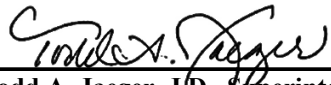
The proposed revisions can be seen through the tracked changes in the draft with proposed additions in blue and proposed deletions in red. The clean versions are also provided.

RECOMMENDATION:

The Administration recommends that the Board approve the attached policy documents as presented.

INITIATED BY:

Date: August 18, 2026


Todd A. Jaeger, J.D., Superintendent