



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

DATE OF MEETING: October 6, 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, suggested revisions to policy to comply with the revisions made to the USFR. This Governing Board approved those revisions on August 25, 2026.

Upon further consultation with the Auditor General, The Trust is now recommending further revision of two of those policies.

Policy 1-105 Conflicts of Interest: the revision re-orders the definitions and clarifies the responsibilities of board members and employees to refrain from participating in any contract in which the employee or a relative has a substantial interest. This revision also includes the addition of Form 1-105.A Conflict of Interest Disclosure Form which is aligned with the form issued by the Auditor General's Office.

Policy 3-120 Revenue: deletes confusing language to clarify pre-approval of student fundraising events.

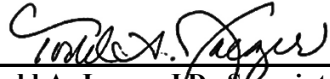
The proposed revisions can be seen through the blacklined tracked changes in the draft. The clean versions are also provided.

RECOMMENDATION:

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

INITIATED BY:

Date: October 1, 2026



Todd A. Jaeger, J.D., Superintendent