

APPROVED



Navigator Schools

Minutes

Audit Committee Meeting

Date and Time

Monday July 14, 2025 at 11:00 AM

Location

Join Zoom Meeting

<https://navigatorschools.zoom.us/j/93206231898?pwd=XlgA9FW7teceQGI5Olb0oa3INMBNwZ.1>

Meeting ID: 932 0623 1898

Passcode: 962012

Topic: Audit Committee Meeting

Time: Jul 14, 2025 11:00 AM Pacific Time (US and Canada)

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One tap mobile

+13017158592,,93206231898#,,,,*962012# US (Washington DC)

+13052241968,,93206231898#,,,,*962012# US

Dial by your location

- +1 301 715 8592 US (Washington DC)
- +1 312 626 6799 US (Chicago)
- +1 646 876 9923 US (New York)
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 669 900 6833 US (San Jose)

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Committee Members Present

Ian Connell (remote), Jan Mazyck (remote), Niña Rosete (remote)

Committee Members Absent

None

Committee Members who arrived after the meeting opened

Jan Mazyck

Guests Present

Laura Marco (remote), Lizbeth Navarez (remote), Melanie Horowitz (remote), Noël Russell-Unterburger (remote), Satpal Nagpal (remote), Shun Dorsey (remote), Tom Peraic (remote)

I. Opening Items

A. Call the Meeting to Order

Ian Connell called a meeting of the Audit Committee Committee of Navigator Schools to order on Monday Jul 14, 2025 at 11:05 AM.

B. Record Attendance & Guests

C. Approve Minutes from Prior Meeting

Ian Connell made a motion to approve the minutes from Audit Committee Meeting on 03-25-25.

Niña Rosete seconded the motion.

The committee **VOTED** unanimously to approve the motion.

D. Committee Chair Update

In the Committee Chair's absence, General Counsel directed the Committee's attention to the correspondence from the Committee Chair attached to the agenda in which the Committee Chair resigned from the Finance Committee in order for Navigator to maintain full compliance with the provisions of the Nonprofit Integrity Act.

E. Public Comments

There were no public comments.
Jan Mazyck arrived at 11:12 AM.

II. Audit Committee

A. Audit Firm Rotation Policy

Ian Connell made a motion to recommend to the Board that it approve the Audit Firm Rotation Policy.

Niña Rosete seconded the motion.

The committee **VOTED** unanimously to approve the motion.

B. Audit Committee Charter

Due to technical issues this item was tabled to the next Audit Committee meeting by motion unanimously carried.

C. Green, Hasson, Janks (GHJ) Entrance Discussion for 2024-25 Audit

Melanie Horowitz, Satpal Nagpal, and Lizbeth Navarez, from Green, Hasson, Janks (GHJ) discussed the audit plan and schedule for the 2024-25 audit period.

D. State Controller Rejection Letter of Navigator Schools Audit report for Fiscal Year 2022-23

Due to technical issues this item was tabled to the next Audit Committee meeting by motion unanimously carried.

E. Update on AB84 and SB414 regarding future charter school audit requirements

Due to technical issues this item was tabled to the next Audit Committee meeting by motion unanimously carried.

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:02 PM.

Respectfully Submitted,
Tom Peraic

Documents used during the meeting

- Finance Committee Resignation.pdf
- II A. Summary of Audit Firm Selection Policy 3.25.25.pdf
- II A. NS Audit Firm Rotation Policy - DRAFT March 2025.pdf