

Onteora Central School District Audit Committee--Minutes

December 9, 2019

Committee Members: Robert Curran, Drew Boggess, Kevin Salem, Robert Burke
Warren, Wendy Wolfenson

Invited Guests: Victoria McLaren, Superintendent
Monica LaClair, Assistant Superintendent for Business
Debra D'Aprile, District Treasurer

- 1) Call to Order
 - a. Meeting was called to order at 9:30am
- 2) Attendance
 - a. All were present
- 3) Approval of Minutes – September 27, 2019
 - a. Robert Curran first, Wendy Wolfenson second.
- 4) Internal Audit Review Topic Discussion
 - a. The following topics for Internal Audit were discussed:
 - i. Fixed Assets: Wendy Wolfenson believed that a fixed assets audit was needed the most. Monica LaClair and Deb D'Aprile agreed that while it is needed, the District was working on a software upgrade to the current system and perhaps waiting until that was done and a full inventory was completed made more sense. Rob Curran saw a fixed asset audit as one more of process and best practice, not necessarily making sure the District could find everything. Kevin Salem wanted to take a systematic look at assets and how they are tracked.
 - ii. Student/Staff Attendance: Some of the comments regarding an audit of attendance was whether the District was meeting its education directive. Is the District getting the most out of Professional Development as compared to teachers being out of the classroom? Would the later start times help with student attendance? Rob Curran mentioned that BOCES did some research and noticed that student suspension is correlated to staff absences and that continuity of education is interrupted by staff absence as well as student absence. Wendy Wolfenson saw the staff attendance audit as being more fiscally driven and student attendance as being more educational driven. Consensus was data would be needed. He also asked if notes are required for absences. Superintendent McLaren replied that the current contract does not

require a doctor's note for absences. Kevin Salem replied that the District should start thinking about attendance for negotiations. If teachers start looking at attendance they may see how being away from the classroom affects the kids. Drew Boggess asked if an audit of staff and student attendance could be done at the same time and if there was money in the budget to do both. Deb D'Aprile and Monica LaClair will reach out to Questar to see if that is an option.

- iii. Capital Projects: Monica LaClair and Deb D'Aprile discussed that since the District is beginning to embark on a \$6.1 million project that looking in to the process of Capital Projects now would be timely and could be very beneficial. Rob Curran asked how the BCS (Building Condition Survey) that the District is required to do every five years is used as a tool to plan projects. Monica LaClair explained that the BCS is reviewed with the Facilities Committee and the architects to see what could be done within the scope of the general fund budget and what has to be added as part of either a Capital Project or a Repair Reserve project. Onteora is currently scheduled to have its next BCS done in 2021. Drew Boggess had strong feelings that given the upcoming Capital Project, that an internal audit on Capital Projects this year made the most sense. Wendy Wolfenson agreed that Capital Project was important, but also believed staff attendance was equally as important. Kevin Salem agreed with Capital Project and staff attendance as being his highest priority for internal audits. Robert Burke Warren also agreed with Capital Project. Consensus is Capital Project and Deb D'Aprile will reach out to Questar and set everything up for the audit.

5) Review of Stipends

- a. Kevin Salem asked if stipends could be reviewed as part of the Audit Committee. He is interested in seeing if the expenses for the various stipends that the District has in its contracts are justifiable expenses. It was mentioned that mentors are paid a \$250 stipend separately from the other stipends and that approx. 90% of the mentors take the payment. Drew Boggess asked what was being requested by the audit committee. Kevin Salem responded he was looking as to whether this is something the committee felt was in their purview. Wendy Wolfenson commented that while it is a valid issue, she is not sure if it is part of the Audit Committee's function. Rob Curran believes that stipends would really be a Board of Education discussion and Kevin Salem agreed and said it is also a part of negotiations and that he is really looking for fairness as to how stipends are apportioned. Monica LaClair also mentioned that stipends do not have to be increased in negotiations.

6) Old Business

- a. Per the request at prior meetings, Deb D'Aprile handed the committee members a list of snacks that are in the vending and also the GASB 75

valuation with an 8% trend rate. Kevin Salem asked if the GASB chart could be brought to the BOE as part of a presentation. Monica LaClair will look to add this to the January presentation.

- 7) New Business
 - a. Members were interested in reviewing prior internal audits and seeing what steps were implemented and how it was working. Deb D'Aprile and Monica LaClair will work together to get that information.
- 8) Adjournment –
 - a. Drew Boggess first, Wendy Wolfenson second. All in favor