

# Beekmantown Central School Audit Committee Minutes

November 26, 2013 @ 12:00 p.m. District Office

**Present:** April Bingel                      **Visitors:** Mary Blaine, *School Business Executive*  
Eric Bell, *District Treasurer*  
Dan Mannix *Superintendent*  
Lynn Darcy (arrived 12:00pm, Left 12:30pm)  
Roxann Barnes (arrived 12:30pm, Left 1:15pm)

**Absent:** Cathy Buckley  
Ed Marin

The meeting was called to order at 12:15pm by Mrs. Bingel.

Eric Bell volunteered to keep the minutes for the Committee meeting.

The committee met with the claims auditor Lynn Darcy to discuss her monthly claim audit logs and any issues she has seen with purchasing. Lynn stated that she had no extra issues to present to the board besides what is on her monthly logs. She stressed that acknowledgements that goods have been received must be matched with invoices more timely. She also noted that partial purchase orders should be paid if goods have been received and invoiced. The committee noted that Lynn's "resolution/corrective actions" column in her audit logs is what they are looking for and she is doing a great job as internal claims auditor.

The committee also met with the cafeteria manager Roxann Barnes to discuss the cafeteria financial situation. A 12 year financial history of the cafeteria was presented to the committee from the business office. Mrs. Bingel asked why all the vending machines were not under control of the cafeteria. Roxann stated that the cafeteria was not in control of the machines prior to her coming to the district. Mr. Mannix informed the committee that the district is looking into the vending machines history, including pouring contracts. The committee noted that the wages and benefits of the cafeteria are 70% of total revenues. Mr. Mannix would like to see the cafeteria and business office look at other schools financials, strategies, and operations that are operating their cafeteria in the "black".

The Audit Committee reviewed and discussed the **October 2013 Internal Financial reports** as submitted by the District Treasurer. Mrs. Bingel stated that the new Internal Financial Executive Monthly Summary was liked, appreciated and exactly what she was looking for. It was acknowledged that this report may change as the year progress and the committee will relay any board member recommendations. ***Mrs. Bingel approved the Financial Reports to be forward to the full Board of Education for acceptance at the December 10, 2013 Board of Education meeting.***

The next audit committee meeting is TBD at a later date.

The meeting was adjourned at 1:40 pm.

Respectfully Submitted,  
April Bingel