

WHITE PLAINS CITY SCHOOL DISTRICT

MINUTES
AUDIT COMMITTEE MEETING
April 17, 2023
6:30 PM

In-Person – Education House Board Room

I. CALL TO ORDER

II. ROLL CALL:

Rosemarie Eller, Chair ✓
Tim Donahoe ✓
James Hricay ✓
Craig Mondschein ✓
Randi Stein ✓

Visiting: Ann Vaccaro-Teich ✓
Marcy Moskowitz ✓
John Tobin, Internal Claims Auditor ✓
Christopher Angotta, Nawrocki Smith ✓

III. ACCEPTANCE OF MINUTES – February 6, 2023

Motion by: RS **Seconded by:** JH

RESOLVED that the minutes of the February 6, 2023, meeting be accepted as prepared, each Audit Committee Member having received a copy.

Motion to accept carried: ALL

IV. PERIODIC UPDATE FROM INTERNAL CLAIMS AUDITOR

Motion by: JH **Seconded by:** RS

Motion to accept carried: ALL

Discussion: Mr. John Tobin, of Tobin & Co. provided an update on claims auditing for both claim warrants and payroll. Given the volume of transactions, a leave replacement in the accounts payable department and being short-staffed in the payroll department, the offices continue to manage and process transactions efficiently and accurately, with minor exceptions. However, Mr. Tobin did point out that the Human Resources Department is submitting employee benefit bills for payment that are not reconciled to the district’s actual employee census. The following was noted during the discussion:

- During the development of the Long-Range Plan, the Business Office stepped in to do a reconciliation, which yielded a significant number of items to be investigated.
- HR has been working to resolve these issues.

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- *HR did submit the bill for payment with an explanation of any changes on the Health Insurance billing for the month of February.*
- *HR should be doing periodic employee benefit reconciliations to the district's employee benefit census to ensure that payments are in fact accurate, along with the appropriate review by the administrator to ensure understanding and accuracy of new employees.*
- *There also needs to be sufficient cross-training within the department and a detailed procedures manual.*

As a result, Mr. Tobin has recommended that the district engage the internal auditor to do a formal review of the employee benefits department. The review will be Inclusive of its procedures and provide guidance on best practices to ensure employment contracts are administered accurately, that the district is removing and registering employees from insurance timely.

V. DISCUSS AND REVIEW INDEPENDENT AUDITORS' AUDIT PLAN

Motion by: RS

Seconded by: CM

RESOLVED, that the Audit Committee accept the Independent Auditor's Audit plan for the year ending June 30, 2023, as presented by Nawrocki Smith, LLP.

Motion to accept carried: ALL

Discussion: *Mr. Angotta, of NawrockiSmith presented the audit plan for the 2023 Fiscal Year Audit, as per the attached presentation. Mr. Angotta also emphasized the work necessary to implement GASB #96 Subscription-Based Information Technology Arrangements (SBITAs).*

VI. ADJOURN

Motion by: RS

Seconded by: JH

Motion to accept carried: ALL