

# WHITE PLAINS CITY SCHOOL DISTRICT

## MINUTES

### AUDIT COMMITTEE MEETING

December 18, 2023

6:30 pm

Ed House – Board Room

#### I. CALL TO ORDER

#### II. ROLL CALL:

James Hricay, Chair	✓
Rosemarie Eller	✓
Cayne Letizia	✓
Craig Mondschein	✓

<b>Visiting:</b>	Ann Vaccaro-Teich	✓
	Marcy Moskowitz	✓
	Randy Stein	✓
	<u>Internal Claims Auditors – Tobin &amp; Co.</u>	
	John Tobin	✓
	Robert Gorman	✓
	<u>Internal Auditors – Cullen &amp; Danowski, LLP</u>	
	Richard Coffey	✓

#### III. INTERNAL CLAIMS AUDITOR UPDATE

#### IV. RECOMMENDATION OF INTERNAL AUDITORS’ INITIAL RISK ASSESSMENT REPORT AND CORRECTIVE ACTION PLAN

**Motion by:** RE      **Seconded by:** CL

**WHEREAS,** the Audit Committee met with Cullen & Danowski, LLP to review the Internal Auditors’ Initial Risk Assessment Report;

**AND, WHEREAS,** the Audit Committee reviewed the required corrective action plan;

**RESOLVED,** that the Audit Committee recommends that the Initial Risk Assessment report, as prepared by the internal auditors, Cullen & Danowski, LLP, be accepted by the Board of Education.

**BE IT FURTHER RESOLVED,** that the Audit Committee recommends that the corrective action plan be accepted by the Board of Education.

**Motion to accept carried:** ALL

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**V. RECOMMENDATION OF INTERNAL AUDIT INTENSIVE AREA FOR 2023-24**

Motion by: CL                      Seconded by: JH                      **TABLED - Pending completion of 2022-23 Detailed Testing of Benefits**

**WHEREAS**, based on the internal auditors' recommendation and committee discussion, \_\_\_\_\_ has been identified as the internal intensive audit area for 2023-24.

**RESOLVED** that the Audit Committee recommends that \_\_\_\_\_ be approved by the Board of Education as the internal audit intensive area for 2023-24.

**VI. RECOMMENDATION OF COMMUNITY MEMBER FOR THE AUDIT COMMITTEE VACANCY**

Motion by: CM                                      Seconded by: CL

**WHEREAS**, the Audit Committee interviewed applicants, Michel Thompson, Kofi Sansculotte, Jyoit Singh on December 4, 2023, and Oltoin Vela on December 11, 2023;

**THEREFORE, BE IT RESOLVED**, that based on the interviews and the criteria in the Audit Committee Charter, it is being recommended to the Board of Education that Mr. Oltoin Vela be appointed to the Audit Committee for the remainder of the 2023-2024 school year.

**Motion to accept carried:** ALL

**VII. ADJOURN**

Motion by: RE                                      Seconded by: CM

**Motion to accept carried:** ALL