



Board of Education Committee Minutes

Committee: Audit Subcommittee
Chairperson: John Boucher
Members: Michael Bauscher, John Boucher, William Canavan, Wendy Morin,
Patrick Saxton
Other in attendance: Cynthia Hawthorne, Faith Sparks
Date of Meeting: February 2, 2020 @ 7:00 pm Central Office

Presenters: John Tobin and Brian Weiner from Tobin & Company - Internal Auditor
Upcoming Meetings: May 20, 2020 @ 7:00 PM

New Business

1. Review Draft Internal Intensive Review Audit Report
 - a. Intensive Review of Responsibilities of HR & Business Office Fulfilling the State Mandate for the year ended June 30, 2020
 - i. The business office and HR Department are going to work together on the Corrective Action Plan (CAP). There are many procedures that have bounced around between HR and business offices.
 - ii. Tobin compared our procedures and policies with other districts.
 - iii. In comparison Mamaroneck & Bedford were the closest.
 - iv. Bedford is not using software to track benefit info.
 - v. Treasurer is going to talk to Trustmark to not send EOBs.
 - vi. Best Practice - The District should use nVision to populate Benefits data.
 - vii. The District is bringing someone on board (a consultant) to help us input Benefit & Position data. .
 - viii. The District should request Trustmark provide us with a SOC report.
 - ix. Tobin recommends that if the budget allows, the District hires a benefits clerk. HR & Business Office will prepare an analysis of time spent on benefits with current staff to review the idea of hiring a benefits clerk. Benefits are a large part of the budget (approx \$34 million). If not managed properly runs the risk of huge exposure.
 - x. Medicare Reimbursements - Payment part should stay in the business office, but the Accounts Payable clerk should not be doing all parts of the transaction. Best Practice - HR Dept should create & maintain the list of eligible retirees.
 - xi. The auditor recommends using nVision to track everything.
 - xii. Payroll should have access to AESOP for attendance.
 - xiii. Exit checklist should be used. There is a process, but the District should create a formal checklist.

Motion to accept the report - John Boucher.
Michael Bausher & William Canavan second.
All vote in favor of accepting the report.

2. Review corrective action plan for 06/30/19 Intensive review of AP & Purchasing
 - a. The District agrees with all the recommendations and will implement the corrective action plan.
 - b. The District has started to implement many of the actions since the report was issued.
 - c. Remove number 5 from Draft.
 - d. We should follow up on these CAP responses on May 20th agenda for a status report.

Motion to accept the CAP by William Canavan.

John Boucher seconds. All are in favor of accepting the report.