



**RYE NECK UNION FREE SCHOOL DISTRICT
300 HORNIDGE ROAD
MAMARONECK, NEW YORK 10543
AUDIT COMMITTEE OF THE BOARD OF EDUCATION
MAY 14, 2024**

Present: Trustee Jason Carmel

DRAFT

Trustee Gloria Golle (Joined the meeting at 8:03)

Trustee Elizabeth Yong

Dr. Eric Lutinski, Superintendent of Schools

Carolyn Mahar, CPA, Assistant Superintendent for Business

Maria Gigi, Business Manager and District Treasurer

Al Hodys, Community Representative

David Tellier, CPA/CFF, CITP, CGFM, Nawrocki Smith LLP (Via Google Meet)

John Castles, CPA/CITP, CFE, Nawrocki Smith LLP (Via Google Meet)

Ron Sanossian, CPA, Sanossian, Sardis & Co. LLP (Via Google Meet)

Mary Ellen Chiera, District Clerk

I. Opening of Meeting

The meeting was called to order at 8:00 a.m.

II. Approval of Minutes

Upon motion duly made by Mr. Hodys and seconded by Trustee Carmel, it was

RESOLVED, that the Board of Education of the Rye Neck Union Free School District hereby approves the Minutes of the Audit Committee Meeting of January 25, 2024, as submitted.

AYES: All Present

NAYES: None

III. Discussion

External Audit - Year End Kick Off Meeting

Mr. Tellier began by reviewing the scope of services to be rendered for this year's external audit. He explained that they will conduct an audit of the financial statements for the year ended June 30, 2024; conduct a single audit of the District's major federal programs; audit of the District's extraclassroom activity funds; issue a management letter presenting their findings and recommendations; and presentation of their audit plan and results of the financial statement audit.

Next, Mr. Tellier reviewed the timeline for the audit. The preliminary procedures began

in May and will run through the beginning of June. Fieldwork will commence on July 15th and will be completed in September with draft financials being presented to the District approximately September 18th. The submission of financial statements to New York State will take place by the state deadline, October 15th.

Finally, Mr. Tellier reviewed with the the Committee the preliminary and final audit procedures to be performed.

Special Intensive Review - IT Penetration Testing Report

Mr. Sanossian advised the Committee that he engaged Thrive, a global leader in cybersecurity, cloud and digital transformation services, to perform a Penetration Test (Pentest) of the District’s servers. They performed an initial pentest, follow-up pentest and external pentest. There were some weaknesses found in the initial test, most of which were remediated prior to the follow-up test. There were no weaknesses found in the external test. He reported that the District’s network environment is secure, and the counter measures in place are operating as expected. In addition, he stated that Thrive appreciated the cooperation and assistance they received from the District and Edu-Tek and specifically singled out Mary Lanza, Rye Neck Director of Technology and Communications, and Steven Bavaro, Operations Manager at Edu-Tek, for their development of the District’s network security as well as for their help and assistance in the timely and efficient completion of this project.

While no recommendations were noted in the report, Mary Lanza and Steven Bavaro have recommended contracting for IT penetration testing on an annual basis as a component of the District’s comprehensive cybersecurity program. Discussion was had in this regard.

Internal Audit - Risk Assessment Report

Mr. Sanossian advised the Committee that the District received a clean report for the 2023-24 school year, and there were no action items noted.

Discussion Regarding 2024-25 Special Project Review

Discussion was had regarding the focus of Mr. Sanossian’s special project review for 2024-25. Mr. Sanossian will look into it and forward suggestions to Mrs. Mahar, who will in turn make recommendations to the Committee.

IV. Setting of Date for Next Meeting

The next Audit Committee Meeting was scheduled for Tuesday, October 1, 2024 at 8:00 a.m.

VI. Adjournment of Meeting

Upon motion duly made by Trustee Golle and seconded by Trustee Carmel, it was

RESOLVED, that the Audit Committee Meeting of May 14, 2024 be adjourned.

AYES: All Present
NAYES: None

Chairman Yong adjourned the meeting at 8:49 a.m.

Respectfully submitted,

Mary Ellen Chiera
District Clerk