



**RYE NECK UNION FREE SCHOOL DISTRICT  
300 HORNIDGE ROAD  
MAMARONECK, NEW YORK 10543  
AUDIT COMMITTEE OF THE BOARD OF EDUCATION  
MAY 24, 2023**

Present: Trustee Patty Nashelsky  
Trustee Elizabeth Yong  
Dr. Eric Lutinski, Superintendent of Schools  
Carolyn Mahar, CPA, Assistant Superintendent for Business  
Maria Gigi, District Treasurer  
Al Hodys, Community Representative  
David Tellier, CPA, Nawrocki Smith (Via Google Meet)  
John Castles, CPA, Nawrocki Smith (Via Google Meet)  
Ron Sanossian, CPA, Sanossian, Sardis & Co., LLP (Via Google Meet)  
Mary Ellen Chiera, District Clerk

**I. Opening of Meeting**

Trustee Nashelsky called the meeting to order at 9:00 a.m.

**II. Approval of Minutes**

Upon motion duly made by Trustee Nashelsky and seconded by Trustee Yong, 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 February 9, 2023, 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, 2023; 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. In addition, they will review our IT Subscription-based information technology arrangements (SBITA) pursuant to GASB 96.

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 17th and will be completed by September 1st with draft financials being presented to the District by September 15th. The submission of financial statements to New York State will take place by the state deadline, October 16th.

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

**Internal Audit - Risk Assessment Report**

Mr. Sanossian advised the Committee that the District received a clean report for the 2022-23 school year, and there were no action items noted.

**Discussion Regarding 2023-24 Special Project Review**

Discussion was had regarding the focus of Mr. Sanossian's special project review for 2023-24. It was confirmed that he will perform an IT audit as it relates to phishing and penetration testing. In addition, it was suggested that the focus of the 2024/25 special project review be fixed assets.

**IV. Setting of Date for Next Meeting**

The next Audit Committee Meeting was scheduled for Thursday, October 5, 2023, at 9 a.m.

**V. Adjournment of Meeting**

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

**RESOLVED**, that the Audit Committee Meeting of May 24, 2023 be adjourned.

**AYES: All Present**

**NAYES: None**

Chairman Nashelsky adjourned the meeting at 9:38 a.m.

Respectfully submitted,

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Mary Ellen Chiera  
District Clerk