Olean City School District
Audit and Finance Committee Meeting
OHS Board Room
Thursday, November 16, 2023
4:00 P.M.

Present:	Lee Filbert	Ira Katzenstein – ZOOM
	Kelly Keller	Kevin Stevens
	Jenny Bilotta	Michael Irizarry
	Vicki Zaleski-Irizarry	

Observer: Julio Fuentes

Guest: Dan Stetz – Internal Claims Auditor

Claims Auditor Presentation
Dan Stetz reported on the following:

- Internal Claims Auditor Report
- Purchases made prior to PO
- Missing packing slips
- Late payment fees
- Missing original sales receipts
- Insufficient quotes
- Payroll issues
- Jenny addressed the above issues with staff

Jenny discussed the following:

- Over 5,000 requisitions per year are processed by the Business Office
- Educational Data Services – nationwide cooperative bidding; over 250 NYS schools utilize the service; provide same service BOCES does but on a larger scale; will make purchasing and entering requisitions easier (quote aggregator); no shipping charges; orders are shipped the way it is requisitioned – will save staff a great deal of time in sorting and delivering items; huge savings for the district; a resolution will be placed on the December 12th BOE agenda

General Fund Cash Flow

- Jenny briefly reviewed the October Cash Flow statement
- The General Fund cash flow is right where we anticipated; tax revenue is in line with previous years

Cafeteria Profit/Loss
Jenny discussed the following:

- Excess Fund Balance Proposal – currently spending down the fund balance; new equipment (walk-in cooler and food delivery van) has been purchased; will replace servicing line at the high school which may require plumbing and electrical work; meal participation is going well
- Full-Time Cooks Proposal (EV & WW) – need to increase hours
- Free meals discussion – is the district prepared in the event the

government no longer funds free meals for all students? How would the district help lessen the cost to families?
- Students will be given bag lunches to take home with them next week
- Free dinner program – no, the district is not equipped to provide

Budget Development Calendar
- Jenny noted the calendar was approved at the November 14th BOE meeting

Review of Policies

- Policy 1332 – Duties of the District Treasurer – use BOCES policy with recommended changes
- Policy 1333 – Duties of the Tax Collector (this is included in OCSD Policy 1332) – use BOCES policy with recommended language from 1332
- Policy 1333 – OCSD Policy = Duties of the Independent Auditor (already approved Policy 1334 on 1/24/23)
- Policy 1336 – Duties of the Extraclassroom Activity Fund Central Treasurer and Faculty Advisor → Our 1336 = Duties of the School Attorney(s) – use BOCES policy with recommended changes
- Policy 5240 – School Tax Assessment and Collection/Property Tax Exemptions – add language

Other
Pool Filtration System Replacement
Jenny noted the following:
- System is original (1999-2000) is beginning to fail; pump was replaced; got quotes for sand filter system
- December 12th BOE meeting resolution for an emergency pool repair project
- Pool will have to be shut down for at least two weeks for repairs

Community Schools
- Secretarial position is only 11-month, 5.75 hours per day; need to increase to 12-month, 7.5 hours per day; will assist with grants and reporting

Meeting ended at 5:20 pm

Next meeting: Thursday, December 14, 2023 at 4:00 pm