

WHITE PLAINS CITY SCHOOL DISTRICT

MINUTES

AUDIT COMMITTEE MEETING

March 30, 2026

6:30 pm

Ed House – Board Room

I. CALL TO ORDER

II. ROLL CALL:

Cayne Letizia, Chair	<u>A</u>
Rosemarie Eller	<u>X</u>
Craig Mondschein	<u>X</u>
Oltion Vela	<u>X</u>
Randy Stein	<u>X</u>

Visiting:	Ann Vaccaro-Teich	<u>X</u>
	Marcy Moskowitz	<u>X</u>
	Tammy Cosgrove	<u>X</u>
	Internal Auditors – Cullen & Danowski, LLP	
	Richard Coffey, Director of Internal Audits	<u>X</u>
	Alan Yu, Partner	<u>X</u>

III. INTERNAL AUDIT REPORT ON DETAILED TESTING – HUMAN RESOURCES 2024-2025 AND CORRECTIVE ACTION PLAN

TABLED

Motion by: _____ **Seconded by:** _____

WHEREAS, the Audit Committee met with Cullen & Danowski, LLP to review the Internal Audit Report on Detailed Testing – Human Resources 2024-2025, dated March 30, 2026, each member having received a copy. See appended report.

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

RESOLVED, that the Audit Committee recommends that the Internal Auditor’s Report on Detailed Testing – Human Resources 2024-2025, 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: _____

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IV. INTERNAL AUDITORS' RISK ASSESSMENT UPDATE REPORT AND CORRECTIVE ACTION PLAN

TABLED

Motion by: _____ **Seconded by:** _____

WHEREAS, the Audit Committee met with Cullen & Danowski, LLP to review the Internal Auditors' Risk Assessment Update Report, dated March 30, 2026, each member having received a copy. See appended report;

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

RESOLVED, that the Audit Committee recommends that the Risk Assessment Update 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: _____

V. RECOMMENDATION OF INTERNAL AUDIT INTENSIVE AREA FOR 2025-26

TABLED

Motion by: _____ **Seconded by:** _____

WHEREAS, based on the internal auditors' recommendation and committee discussion, _____ has been identified as the internal intensive audit area for 2025-26.

RESOLVED that the Audit Committee recommends that _____ be approved by the Board of Education as the internal audit intensive area for 2025-26.

VI. INTERNAL CLAIMS AUDITOR UPDATE

VII. ADJOURN

Motion by: _____ **RE** **Seconded by:** _____ **CM**

Motion to accept carried: **ALL**