

WHITE PLAINS CITY SCHOOL DISTRICT

MINUTES

AUDIT COMMITTEE MEETING

March 30, 2026 TABLED TO April 7, 2026

6:30 pm

Ed House – Board Room

I. CALL TO ORDER

II. ROLL CALL:

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

Visiting:	Ann Vaccaro-Teich	<u>X</u>
	Marcy Moskowitz	<u>X</u>

III. ACCEPTANCE OF MINUTES

Motion by: CM

Seconded by: CL

RESOLVED that the minutes of the March 30, 2026 meeting be accepted as prepared, each Audit Committee Member having received a copy.

Motion to accept carried: ALL

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

Motion by: RS

Seconded by: CM

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: ALL

WHITE PLAINS CITY SCHOOL DISTRICT
AUDIT COMMITTEE MEETING: APRIL 7, 2026

V. INTERNAL AUDITORS' RISK ASSESSMENT UPDATE REPORT AND CORRECTIVE ACTION PLAN, AMENDED

Motion by: _____ **RE** _____ **Seconded by:** _____ **RS** _____

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: **ALL**

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

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

WHEREAS, based on the internal auditors' recommendation and committee discussion, Human Resources – Continuation of Improvements, has been identified as the internal intensive audit area for 2025-26.

RESOLVED that the Audit Committee recommends that, Human Resources – Continuation of Improvements, be approved by the Board of Education as the internal audit intensive area for 2025-26.

Motion to accept carried: **ALL**

VII. ADJOURN

Motion by: _____ **CL** _____ **Seconded by:** _____ **RL** _____

Motion to accept carried: **ALL**