



**Barker Central School District
Board of Education Audit Committee Minutes
April 13, 2026, 6:30 p.m.
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Present R. Atwater, D. Carnes, C. Gancasz, S. Mason, V. Voss, J. Sweeney, Jr.

Excused E. Gow, K. Stoll,

Also Present J. Reimer, M. Eadie, C. Miner, T. Smith-Dengler
Public: 0

Call to Order President Atwater welcomed everyone and called the meeting to order at 6:30 p.m. The Pledge to the Flag was given.

Approve Agenda Motion by Mr. Sweeney, Jr., seconded by Mrs. Carnes, to approve the Audit Committee agenda dated April 13, 2026 as presented.
Yes: 6
No: 0
Motion carried.

**Internal Claims
Audit**

Ms. Dengler-Smith introduced herself. She is the Internal Claims Audit for the District through Erie 2 BOCES CBO office. She discussed her role according to NY Education Law and the changes which took place July 19, 2005, and that she reports directly to the Board of Education. She stated she was here to discuss her role, responsibilities, and her reporting, and if the Board had any changes to how she provides services to better serve the Board. She discussed what she reviews, and her approach to her work. She also discussed conflicts of interest, specifically with her role, per law and regulations, etc. She noted that part of her job is to question the reasonableness of the goods or services being paid independently of the standard approval documentation and process. She said her role is to question the reasonableness of any expenditure. She will raise any concerns or questions in her report to the Board when necessary.

Given Barker is a small district, she discussed potential conflicts of interest and separation of duties, and the correlation with the CBO. She noted the use of a purchasing clerk at the CBO is Christopher Auge, and the problem created as she coordinated the implementation of signing up every co-op BOCES could find if not with Erie 1 BOCES or O/N BOCES to provide other sources for public bid items. The initiative resulted in her name being on the documents which makes it appear she is the purchaser, and as a result



she is very deliberate not to touch the purchasing end to avoid a conflict of interest. She noted that on a very limited basis she will send a purchase order out or make a phone call once Mr. Auge and/or Ms. Miner have processed a request on their end. She noted that the claims auditor can't be involved in purchasing per Ed Law.

Ms. Dengler-Smith discussed services provided and then discussed reporting detail level and format the Board would like to be provided with regard to the Claims Audit Report. Mr. Atwater asked for an explanation for the reason for errors and why they are reported. He noted that any fraud or paying more than needed on items should be reported, but it appeared a lot of time is being spent on pretty small items, and asked the Board members if they felt it was too small to be brought to the Board level. He also asked if there was anything improper happening based on the review and report. Ms. Dengler-Smith noted there is no fraud and nothing improper, but she felt based on the State Comptroller's Office and required steps and procedures of her position, it was her job to note these. The Board discussed what they would want to see and the level of detail. Mr. Sweeney, Jr. concurred with Mr. Atwater and noted he was happy she is scoping everything out and felt some was redundant, and the report could be at a higher level. He noted that if there were any fraud issues, that it definitely would be reported to the Board. With regard to suggestions regarding the report, she said she has spoken with Ms. Miner but reiterated that she should only take direction from the Board and Administration relative to her reporting and items she notes. Mrs. Gancasz felt it is the Board's responsibility to know and track how monies are being utilized, and Ms. Dengler-Smith should track issues for the Board. Mrs. Voss concurred with Mrs. Gancasz. Mr. Reimer asked the Board to consider what are the reporting pieces they would want Ms. Dengler-Smith to provide. The key to looking at material is if the instances and process continuing more than a one off, if there is fraud, or is it legitimate. He asked if the Board wants to see it all or not unless it was material in nature and/or fraud. He also noted that the reporting can always change if the Board would like to receive a report or reports in a different format and/or content. Mr. Atwater noted that if there is fraud or inconsistencies, Mr. Dengler-Smith will report it to the Board immediately. The Board also asked for important comments to be on the front page rather than within.

Mrs. Dengler-Smith discussed secondary testing, which is a deep dive into some purchases, is something that is highly recommended and new that she does, and the comments related to that review. Historically, payments are audited after but the CBO can do many ahead because of the way it is set up such as with Chase credit card, payroll, and cover checks. Mrs. Gancasz commented that, as Mrs. Dengler-Smith is already providing the information on the secondary testing to Dr. Reimer, she thought the Board should also receive. Miss Mason, Mrs. Voss, and Mrs. Carnes agreed. Mr. Sweeney, Jr. said he was fine with all the information and detail being provided currently to give understanding of what the District does. With



regard to the Audit Claims report and comments, there was an old format that was utilized for which the District could provided feedback on and the current form does not allow that. Ms. Dengler-Smith said she was unable to complete this with the work she does. Ms. Miner said that the old format provided information which could give understanding to the reasons noted and she would like the staff to have that ability to comment on. After discussion, the Board asked that the format for the new school year include a comment section going forward. Ms. Miner asked if the Board would want Mrs. Dengler-Smith reaching out to staff directly on questions with regard to purchases, or to run it through her, as the direct contact often results in questions back to her office that they are then researching which is not always the most efficient process. Mr. Atwater directed Ms. Dengler-Smith to copy Ms. Miner on any outreach to staff so that Ms. Miner is aware and able to assist as appropriate.

The Board thanked Ms. Dengler-Smith for meeting with them.

**Adjournment of Public
Session**

The Board concurred there was no need for an Executive session. Motion by Mrs. Gancasz, seconded by Mrs. Carnes to end the Public Session and adjourn the meeting at 7:00 p.m.

Yes: 6

No: 0

Motion carried.

Prepared by,

Mary H. Eadie
District Clerk