Audit Committee- Minutes
December 8, 2025
9:30am

Committee Members		**Invited Guests**	
Drew Boggess	X	Superintendent, Victoria McLaren	X
Clark Goodrich	X	Asst. Superintendent for Business, Monica LaClair	X
Jenny Jared	X	District Treasurer, Debra D'Aprile	X
Wendy Wolfenson	X	Deputy Treasurer, Kimberly Cole	
Rick Knutsen	X		

1. Meeting Called to Order
    a. 10am
2. Roll Call – See attendance table above
3. Approval of Minutes
    a. Draft minutes were emailed 12/5/25 for review.
        i. Motion Drew Boggess, second Clark Goodrich
        ii. All in favor (fix Rick's last name) Wendy abstained
4. June 30, 2025 Corrective Action Plan
    a. Monica reviewed how the process works beginning with prior year findings.
    b. Discussed this year's findings including ECA sales tax exemption
    c. Summer Handicap 4408 STAC data and length of time before district reimbursed.
    d. Streamlining Claims Auditor process while still upholding accuracy
    e. Explained Unassigned Fund Balance and intention to fund Capital Reserve
        Discussed Unappropriated vs Appropriated
5. Overall Discussions Included
    a. EV Buses
    b. Tax Levy Cap
    c. Repair Reserve
    d. 5-8 Middle School
    e. Cyber Security
    f. Budgeted Line Items, discussed process
6. Unfinished Business - None
7. New Business – What is next step if Vote: Yes vs Vote: No
    a. Start planning asap
    b. February email to members for next meeting topic dependent on vote

8. Upcoming Important Dates -

<u>Schedule of Audit Committee Meeting Dates for 2025/2026:</u>

~~Tuesday, September 30, 2025~~
~~Monday, December 8, 2025~~
Monday, March 9, 2026
Monday, May 11, 2026

   a. All meetings begin at 9:30 am at Central Administration OCSD, Boiceville

9. Adjournment
   a. Drew 1st, Jenny 2nd
   b. All in favor

Final