

**Audit & Finance BOE Sub-Committee**  
**Thursday, September 10, 2026**

*Generated by Jackie Reed on Monday, September 14, 2026*

**1. OPENING ITEMS**

A. Meeting called to order at 4:09 p.m.

B. Present: Rene' Garrison, Steve Carlson, Jenny Bilotta, Dr. Genelle Morris, Jackie Reed, Cathy Young

Absent: Kevin Stevens, Lee Filbert

Guests: Luke Malecki and Allison Price from Drescher & Malecki

**2. DISCUSSION ITEMS**

A. Drescher & Malecki External Audit Results Presentation

Luke Malecki, CPA/Partner and Allison Price CPA/Senior Auditor from Deschler and Malecki joined the Committee to present the results of the external audit as of June 30, 2026.

The focus of the audit was to review financial wellness of the district, which included:

- Review of Basic Financial Statements
- Management Letter
- Auditor Communications
- Extraclassroom Activity Reports

These results will be share with the Board at the 10/13 East View Elementary BOE meeting.

No concerning findings or weaknesses were found.

The Federal Compliance Supplement has not been released yet because compliance requirements have changed, but this will not affect the reporting.

There were no potential Management Letter comments, but a suggestion to set finite timelines with Asset Management Company.

A topic of discussion was the segration and rotation of duties in the business office.

The Business Administrator is currently managing several extra tasks with the absence of an Assistant Superintendent of Academic Services and this can cause glitches in cross training when Business Office employees are on leave. The main deterrents to fraud are bank reconciliations and journal entries. It was recommended that the District work with the internal auditor or do a rough sketch of flow of duties to present to BOE and share concerns. The district should consider reviewing and realiging those duties.

A short discussion of Fund Balances and how there will be assigned Fund Balance transfers to the Capital Vehicle Reserve of \$1.5 million, which will go to the BOE for approval.

B. BOCES Rental Facilities Contracts 2026-27

Jenny Bilotta reviewed the 26-27 Lease Agreements with BOCES.

Washington West is the only building with student classrooms this year (5 classrooms, and 2 related services/admin rooms at \$6,000 per year = \$30,000 total). They also provide \$10,000 per classroom to cover administrative oversight of the classroom.

There is also a contract for \$3,000 for Distance Learning Space, if needed.

C. BOCES Transportation Agreements (Revised)

New transportation agreements have not been received yet but are pending and will be on the next BOE agenda. The state allows for 30-day emergency placements for McKinney-Vento students, so the transportation is already occuring.

Discussion on McKinney Vento/homeless/unhomed student transportation, and what the district

is required to provide for these student. Olean is working to make the drivers providing transportation for these students in-district positions in the future. Currently, we work with neighboring districts to provide reciprocal services this category has expanded.

Jenny Bilotta is working with WNY Bus, who has contracts for two olean students placed out of district, on separate runs, but their destination is separated only by a mile. She is asking WNY Bus to combine the runs.

### **3. ADJOURNMENT**

A. Meeting Adjourned at 5:08 pm.

The next meeting is scheduled for Thursday, October 15, 2026, at 4:00 in the BOE Conference Room.