

Hornell City School District
Board of Education
Audit Committee Meeting
Minutes of the December 16, 2009 meeting

Attendance: Ms. Carol Berry, Ms. Jessica Lawrence of T.S.T. B.O.C.E.S., Mr. Richard Scavo, Mr. Jeff Ahearn, Dr. David Weyand, Mr. Paul McAnany, Superintendent George Kiley and Rich Dunning.

Mr. Dunning called the meeting to order at 5:00.

A motion to approve the minutes of the September 21, 2009 meeting of the audit committee was offered by Dr. Weyand and seconded by Mr. McAnany. Mr. Dunning called for a vote. Motion Carries; ayes all.

Mr. Ahearn then reviewed the document regarding the Board of Educations request for proposals for independent auditing services. The committee discussed the Auditor interview /selection process. No further action on this item.

Mr. Ahearn then discussed the independent audit and the District response to the Drescher and Malecki report. Mr. Ahearn discussed the need to review Certiorari fund balances every three years. The audit states that after four years any monies remaining in this reserve must be returned to the general fund. The audit committee needs to establish a fund reserve that adequately meets the districts needs. Motion to recommend the independent audit corrective action plan for acceptance by the B.O.E. was offered by Dr. Weyand and seconded by Mr. McAnany. With no further discussion Mr. Dunning called for a vote. The motion carries; ayes all.

Mr. Ahearn then introduced Ms. Jessica Lawrence of T.S.T. B.O.C.E.S. Ms. Lawrence then reviewed the 2008-2009 Internal Audit performed by her office. Internal audit deficiencies cited included the need to establish a policy for paying employees for duties like supervising the cafeteria. We also discussed the differential pay for custodians performing night work. The audit report citation states differential pay should be paid only during the season that night work is performed.

Ms. Lawrence will be returning to perform the 2009-2010 risk assessment and she will poll the audit committee members for areas of risk to analyze within the district. Potential areas for concentration discussed by the board included the policy regarding student activities funds.

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Mr. Ahearn then shared a Draft Travel Policy for school district employees. Mr. Ahearn asked for input from the audit committee. Ms Lawrence and Mr. McAnany both suggested researching the GSA web site for guidance in drafting this document.

Mr. Ahearn then presented the budget for assembling the 2010-2011 Hornell City School budget. Dr. Weyand offered a motion to accept the calendar and recommend it's acceptance to the full Board of Education. Motion was seconded by Mr. McAnany. With no further discussion Mr. Dunning called for a vote on the resolution. Motion carries; ayes all.

Dr. Weyand then offered a motion to adjourn the meeting. Motion was seconded by Mr. McAnany. No discussion. Motion Carries ayes all. Meeting adjourned at 5:27 pm.

Respectfully Submitted,

Rich Dunning
Audit Committee Chairman