

Hornell City School District  
Board of Education  
Minutes of the February 9, 2009  
Meeting of the Audit Committee

The meeting was attended by: Dr. David Weyand, Dr. Paul Mc Anany, Superintendent Kiley, Mrs. Carole Berry, Mr. Jeff Ahearn, and Rich Dunning.

The meeting was brought to order at 5:15 pm.

The Board reviewed the minutes of the October 10, 2009 meeting. Motion to approve the minutes as presented was made by Dr. Weyand and seconded by Mr. McAnany. With no further discussion the item was brought to a vote. The motion carried; ayes all.

The Committee then reviewed the corrective action plan generated from the 2008 internal audit. Mr. Ahearn noted the audit was essentially a good one. Mr. Ahearn also noted that past discrepancies in inventory would be corrected by a new software program. All new district acquisitions will be logged in and identified with a UPC symbol. All equipment to be discarded will go through the central business office.

A motion to approve the corrective action plan was made by Mr. McAnany and seconded by Mrs. Berry. With no further discussion the item was brought to a vote. The motion carried; ayes all.

Mr. Ahearn then discussed the internal audit that is beginning for 2009. Ms. Jessica Lawrence of T.S.T. B.O.C.E.S. will be conducting the audit and focusing on areas of risk in the District's payroll and accounts payable procedures.

Mr. Ahearn reminded the Audit Committee that one item from 2008, "Officer giving rise to the claim", brought a negative recommendation from Mr. Wayne Drescher of Drescher & Malecki, LLP. Mr. Ahearn, upon Mr. Drescher's advice, is not eager to sign claims that he has not personally reviewed. No further action on this item.

Dr. Weyand made a motion to adjourn and Mr. McAnany seconded that motion. With no further discussion the item was brought to a vote. Motion carried, ayes all.

Meeting adjourned at 5:27 pm

Respectfully submitted,

Rich Dunning  
Audit Committee Chairman