

**Audit Committee Meeting  
Monday, November 20, 2023  
District Office - Multipurpose Room**

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PRESENT: John S. Morgan, Chair; Marie Johnson; Keith Odums (arrived 5:35 p.m.);  
John Lumia (ex-officio); Tina Sackett (community member)

NOT PRESENT: Christine Silva (community member)

Invited Guests: Jennifer George, RBT  
Ms. Dainty, Assistant Superintendent of Finance and Business Development  
Ms. Pedro, District Clerk

1.) Welcome Community Member

WELCOME

The meeting was called to order by Chair Morgan at 5:30 p.m.

Community Member Tina Sackett joins the Audit Committee today. She shared that she is the mother of two young children, one of which attend the UPK program. She expressed interest in serving on this committee because of her experience in accounting and her desire to be involved in the district.

Let the record reflect that District Clerk Pedro administered the Oath of Office to Tina Sackett on 9/28/2023 at the District Office. Ms. Sackett signed the oath book.

2.) Mr. Lumia moved to approve the minutes dated September 27, 2023, seconded by Marie Johnson. Vote Taken.

MINUTES

Yes: John Morgan, Marie Johnson, Keith Odums, John Lumia, Tina Sackett.

Motion passed.

### 3.) Entrance Interview for the Internal Risk Assessment

## ENTRANCE INTERVIEW

Jennifer George and her team from RBT will be on-site to begin the field risk assessment work. The District has an internal risk assessment contract with the firm RBT and they send different auditors each year to conduct the review, so it's a different set of eyes. Ms. George explained that all districts are required to have a risk assessment performed. There are specific areas that are looked at for risk, as recommended by the Office of the State Comptroller. They meet with individuals at the District and conduct interviews to see if anything has changed from the previous year. The Audit Committee shared that there are two new senior accountants who started last year, and the Board recently appointed a new Internal Claims Auditor. There will be a transition in responsibility as to who will be handling the employee health insurance/benefits due to a retirement. In addition, the Senior Staff team expanded to include an Executive Director of Special Education.

The Committee discussed the past areas of review. RBT suggested a review of extra-classroom due to the amount of cash that is handled. The Committee indicated that this was done recently by the Bonadio Group through an AUP two years ago.

The Committee also shared that the District was cited for excess fund balance over the 4% allowable by NYS. The District created two reserves for ERS and TRS retirement contributions.

Ms. Dainty informed the Committee that a revision to the Corrective Action Plan (CAP) for two years (2021-2022 and 2022-2023) will be on the next Board agenda (12/4/23) due to the State requiring the specific names be included in the CAP. The Board will be updated on the next weekly update.

The Committee discussed whether a review of special education litigation and the per pupil expenses could be reviewed; however, it was decided that it would be difficult because what comparison would you use to determine if the district was above/below other districts.

The District provided a history of past reviews as follows:

- 2018-19 - travel
- 2019-20 - unpaid school lunch
- 2020-21 - payroll overtime

- 2021-22 - food service
- 2022-23 - cash receipts.

Ms. Dainty suggested that she would like to see a review of the RFP process this go around and next year for 2024-25 a review of health insurance benefits. The District's largest expenditure is salaries, and health insurance is part of that cost.

The Audit Committee members agreed with a review of the RFP process for the 2023-24 internal risk assessment.

Jennifer George, RBT, left at 5:55 p.m.

#### 4.) Discuss possible Agreed Upon Procedures

#### AGREED UPON PROCEDURES

The RFP from the external audit firm, Bonadio Group, includes an AUP. Agreed Upon Procedures is a review of records specific to an area. Some areas that were reviewed in previous years include: drama clubs, yearbooks, field trips, FOIL/FERPA, uniforms, and building usage.

Ms. Dainty suggested that continuing education be reviewed to see how they schedule activities, appoint staff, and select programs. It was also suggested that a review of the coaches who sometimes offer camps or other programs through continuing education be reviewed to ensure they are not directly handling money from booster organizations. The District will also review policy in relation to coaches handling booster club funds or collecting on behalf of booster clubs. The Committee agreed to conduct an AUP of Continuing Education.

#### 5.) Review of Tracking Spreadsheet

#### TRACKING SPREADSHEET

The Committee reviewed 2022-2023 and 2023-2024 tracking spreadsheets.

#### 6.) Next Meeting Date Reminder

#### MEETING DATES

The Audit Committee is scheduled to meet on January 8, 2024 at 5:30 p.m. (snow date 1/22/24) at Wappingers Junior HS room 105.

7.) Adjournment

ADJOURNMENT

Motion to adjourn made by John Lumia, seconded by Marie Johnson. Vote taken.

Yes: John Morgan, Marie Johnson, Keith Odums, John Lumia, Tina Sackett.

Motion passed.

The meeting adjourned at 6:09 p.m.

Respectfully Submitted,

Alberta Pedro  
District Clerk