

HCS D Board Members:

James Jacobus, Pres.; Karen Boulas ,VP; Lisa Christiansen, Warren Conklin, Kristine Dale, Doug Johnson, Brian Lynch, David Sadler, Pamela Strollo, Student Rep. Sruti Akula, and Co-Alternates Shuchi Amin & Meredith Braiman

Central Administrative Team:

Dr. Thomas J. Douglas, Superintendent
Judy Christiansen, Human Resources, Dir.
Kim Williams, Student Servs. Director
Karen Bracy, Elementary Ed. Director
Tony Gill, Secondary Ed. Director
Katy Buzzetti, School Business Administrator

**HORSEHEADS CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
Audit Committee
February 16, 2016 at 4:00 PM
Superintendent's Conference Room**

Minutes

1. CALL TO ORDER**Karen Boulas**

The meeting was called to order at 4:01pm

2. ROLL CALL OF THOSE IN ATTENDANCE

2.1 Karen Boulas, Kristine Dale, Pam Strollo, Katy Buzzetti, and Dr. Thomas J. Douglas

2.2 Also in Attendance: Julie Kephart, Internal Auditor

2.3 Excused: Brian Lynch

3. DISCUSSION ITEMS

3.1 Julie Kephart presented the 2015-16 Internal Audit Risk Assessment Update Report

3.1a The District shows improvement from last year

3.1b Review of last year's audit noted that items were already in process of being addressed

3.1c The committee recommends we accept this report

3.1d Suggested implementing the Internal Auditor's recommendations by August 2016

3.2 Recommendations for improvements from the Internal Auditor

3.2a Test scorers not being used should be marked obsolete, disposed of, and removed from inventory

3.2b Therapist should enter session notes in IEP Direct within 5 days of service

3.2c Cashiers not be allowed to make adjustments to control amounts while balancing their till

3.2c1 Managers verify cashier has not made any adjustments during the till balancing process by running a "Cash Out Log Deposit Detail Report" and compare the amounts on the cashier's original receipt

3.2d Reconciliations be completed for vending machines and the reconciliation be reviewed by the food service director for proper oversight and segregation of duties

3.2d1 Two staff members need to count vending machine money

3.2e High School complete school bus safety drills timely in the future

3.2f All clubs elect the proper officers and provide the proper signatures to the central treasurer

3.2g Have a list of receipts with student name, check number, amount paid, and receipt number issued for extraclassroom activities

3.2h Student clubs should maintain a ledger of transactions

3.2i Private schools in the District be reminded of proper purchasing procedures

3.2j Remove the "Cash Advance Plan" from the credit card

3.3 For future meetings, we will review the external and internal audit reports on the same night to align wrapping up a year with looking forward

3.4 Discussion on future audit considerations

3.4a Student Services and Data

3.4a1 Compliance with State Ed required paperwork

3.4b1 Changes in Transportation

3.4b Payroll and Personnel

3.4c Extraclassroom Activities

3.4d Fundraising, sponsorship, boosters

4. ADJOURNMENT

Meeting adjourned at 4:30pm

UPCOMING 2015-16 AUDIT COMMITTEE MEETINGS:

- June 13th

Our Mission

“Quality Education for All”

The Mission of the Horseheads Central School Community is to provide a quality education for all within a nurturing environment which promotes excellence, growth, and a sense of civic responsibility.

Our Vision

We, the Horseheads School Community, want a district that:

- is nurturing and responsive;
- strives for balance in a supportive, safe, encouraging environment;
- recognizes the need for continual improvement in an ever-changing world;
- has a clearly defined focus on learning outcomes, collaboration, and support systems; and
- creates an environment within which everyone can thrive and achieve his/her highest potential.

Our Beliefs

We believe:

- everyone can achieve his/her highest potential;
- trust is essential for growth;
- learning is cooperative;
- programs are inclusive;
- success will be nurtured and expected;
- learning is performance-based;
- decisions are data-based; and
- responsibility, respect and results guide our every effort.

Exit Outcomes

The Horseheads Central School graduate will be...

- a life-long learner;
- a caring, productive citizen;
- an effective communicator;
- a creative problem-solver;
- a quality decision-maker;
- a healthy, well-rounded person