

HCS D Board Members:

Pamela Strollo, Pres.; Brian Lynch, VP; Karen Boulas,
Lisa Christiansen, Dan Christmas, Warren Conklin,
Kristine Dale, Doug Johnson, David Sadler, Student Rep.
Matthew Minor

Superintendent of Schools:

Dr. Thomas J. Douglas, Superintendent

**HORSEHEADS CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
Audit Committee
February 13, 2017 at 4:00 PM
Superintendent's Conference Room**

Minutes

1. CALL TO ORDER

Karen Boulas

The meeting was called to order at 4:05pm

2. ROLL CALL OF THOSE IN ATTENDANCE

Karen Boulas

Karen Boulas, Kristine Dale, and Tony Gill

Also in Attendance: Julie Kephart

3. DISCUSSION ITEMS

3.1 Julie Kephart presented on a draft of the 2016-2017 Internal Audit Risk Assessment Update Report.

The committee reviewed the results and recommendations of the Internal Audit Report Risk Assessment Update Report as presented.

3.1a. Student Services and Data**3.1a1. Therapist Session Notes**

3.1a1a. Session notes not being entered into IEP within the required five days

3.1a1b. Recommendation: Nurses enter session notes in IEP direct within five days of service

3.1a2. School Lunch Cashier Till Balancing

3.1a2a. Issues found last year were found again

3.1a2b. Cashiers have the ability to post adjustments to force their till to balance

3.1a2b1. Recommendation: Make changes so that cashiers are not allowed to make these adjustments

3.1a3. School Lunch Transfers

3.1a3a. Cashiers are transferring money between siblings

3.1a3b. A transfer occurred without parent authorization

3.1a3b1. Recommendation: Rules reviewed with the new Food Service Director

3.1b. Extra-classroom Activities**3.1b1. Student Ledgers**

3.1b1a. Student ledgers not balancing with the central treasurer's ledger

3.1b1b. Recommendation: Club treasurers should maintain a student ledger

3.1b2. Cash Receipts Documentation

3.1b2a. Documentation is needed for receipts

3.1b2b. Recommendation: Central treasurer should not process deposits without supporting documentation

3.1b3. Athletic Concession Stands

3.1b3a. Reconciliations between sales and inventory not being completed

3.1b3b Recommendation: Staff responsible for the concession stand should not be the

- active coach or a Booster Club should run concession stands
 - 3.1b4. Athletics Varsity H Signatures
 - 3.1b4a. Deposits did not have proper signatures
 - 3.1b4b. Recommendation: Communicate procedures to coaches
 - 3.1b5. Deposits
 - 3.1b5a. Deposits are not timely
 - 3.1b5b. Recommendation: Varsity H advisor and central treasurer count deposits together
 - 3.1b6. Athletics Summer Camps
 - 3.1b6a. Reconciliation of number of students and money not completed
 - 3.1b6b. Recommendation: Have school business official perform reconciliations
 - 3.1c. Payroll & Personnel
 - 3.1c1. The school portion of an I-9 form was not completed
 - 3.1c1a. Recommendation: Use I-9 forms that already have the school's portion filled in
 - 3.1d. Purchasing and Expenditures
 - 3.1d1. Confirming Purchase Orders
 - 3.1d1a. Purchase orders being prepared after the actual purchase
 - 3.1d1. Recommendation: Train purchasing procedures
- 3.2 The Audit Committee recommends the full Board accept the following three year audit testing plan;
- Year 1: 2016-2017 - Athletics (Part of the Extra-classroom Activities Audit Area including Varsity H)
 - Year 2: - 2017-2018 Payroll and Personnel
 - Year 3: - 2018-2019 Assets and Inventory

4. **ADJOURNMENT**

Meeting adjourned at 4:29pm

UPCOMING 2016-17 AUDIT COMMITTEE MEETINGS:

- June 12th

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