

Beekmantown Central School

Audit Committee Minutes

January 23, 2013 @ 4:00 pm District Office

Present: Ed Marin, Chair
Pauline Stone

Visitors: Mary Blaine, *School Business Executive*
Eric Bell, *District Treasurer*
Lynn Darcy, *Claims Auditor*

Absent: Cathy Buckley

The meeting was called to order at 4:15 pm by Mr. Marin.

Mary Blaine volunteered to keep the minutes for the Committee meeting.

The committee discussed the regular monthly **Claims Audit log** submitted by Lynn Darcy and noted continued "repeat instances of non-compliance with some purchasing policy procedures. Lynn Darcy attended the meeting and reviewed the activities she has performed for July through January. The committee thanked Ms. Darcy for continued detailed review of the claims process and regular communications with the Board of Education with monthly reports.

The committee in December discussed the lack of clarity from coaches regarding the districts clear position that we are **not funding non-league and non-divisional athletic competitions**. This is a financial liability to the district which must be addressed. We requested in December a copy of the original documentation informing the coaches of this status and that a new email and letter be immediately sent to reconfirm the position. This correspondence was included in BOE packets distributed in December by Mr. Amo and is attached to these minutes as reference for the Audit Committee. While a written reminder was sent to the Coaches, it was noted that a new Non-Division contest appeared on the schedule this week which indicates the practice is still occurring.

A review of operations of plant custodial wage costs shows the Overtime allocation for the year is almost all used while the Substitute budget is still intact. It is **more expensive to pay for overtime rather than using substitute time** yet we are applying the more costly practice. While it is understood that there are circumstances that require the use of Overtime as an efficient and quick response method, the long term cost premium of this method suggests other solutions be explored. The financial information does not reflect an approach to utilize substitutes.

The Audit Committee reviewed and discussed the **December 2012 Internal Financial reports** as submitted by the District Treasurer. The committee asked questions related to Revenues, and Expenditures year to date as compared to Budgeted expectations. ***Mr. Marin made a motion to move the Financial Reports forward to the full Board of Education for acceptance at the February 12, 2013 Board of Education meeting, Mrs. Stone seconded the motion.***

The meeting was adjourned at 6:05 pm

Respectfully submitted,
S/ Mr. Ed Marin, Chair