



SPENCERPORT CENTRAL SCHOOL DISTRICT

Assistant Superintendent of Business

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RICK WOOD

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Audit Committee Meeting Minutes Tuesday, August 24, 2021

Present: Bill Burrows, Rob Corredine, Brandon Dries, Gwen Falbo, Mark Laubacher

Absent: Gary Bracken, Kevin Hutton

Others: Jim Buffum, Nicole Poh, Rick Wood

Meeting began at 4:45 p.m.

June 17, 2021 Meeting Minutes Approval

Motion: Brandon Dries

Second: Bill Burrows

Yes: 4

No: 0

Abstain: 1

Internal Control Cycle (Jim Buffum)

Mr. Buffum reviewed the draft Internal Control Cycle Report. He directed the attention to page 4 regarding District Policies & Procedures and noted recording & verifying attendance records are operating effectively with no exceptions noted. Mr. Buffum mentioned a finding with the SASA and Transportation negotiated agreements that lack a clause to define the appropriate and intended use of sick leave. This specific clause is outlined in all other negotiated agreements with the district. Page 6 of the report outlines the administrative process requiring staff members to enter their own absence into Frontline with the exception of entering past absences. Building coordinators/designees can enter/edit absences for employees, when applicable. There were no findings with the Families First Coronavirus Act (FFCRA) procedures. Overall, this was an “uneventful” report. Mr. Wood thanked Mr. Buffum for his direction with this audit.

Approval of Internal Control Cycle and Corrective Action Plan:

Motion: Gwen Falbo

Second: Brandon Dries

Yes: 5

No: 0

Abstain: 0

Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.

Next Tentative Meetings

Tentative dates were discussed for upcoming meetings:

September 29 or September 30, 2021 for Review of External Financial Statements
November 30 or December 1, 2021 for Review of the Internal Risk Assessment

Meeting dates will be sent to the committee was solidified.

Meeting Adjourned at 5:02 p.m.

Motion: Bill Burrows

Second: Brandon Dries

Yes: 5

No: 0

Abstain: 0

RW: le

cc: Audit file