

Tuesday, May 28, 2019
Board of Education Audit Committee Meeting
Jr. Sr. High School Conference Room 112
5:30 PM

Present: Cheryl DiStefano and Nikki Mayers, CPA's with Vieira & Associates

Also HCS BOE Audit Committee Members:

Stephanie Quick
Melissa Anderson

Absent: John Dattoria

The meeting began at 5:30.

Ms. Cheryl DiStefano reminded the group this preliminary meeting is required by law and described the current ongoing audit process at our central business office, as well as plan and process for summer 2019. There is not yet any specific scope of work determined. She explained that HCS has three major federal programs and the summer audit is largely designed for federal programs; not state or local programs. Audit begins August 1. Mrs. Quick inquired about café expenditures. Ms. DiStefano said that a cafeteria audit is common and likely in addition to the federal programs audit. Payroll records are also in the process of being audited at our central business office as confirmed by Ms. Nikki Mayers.

Ms. DiStefano asked the group if they suspected fraud, a question also required by law. Note that there were no concerns - although Mrs. Quick suggested still not fully understanding why transfers of money happen each month when there is already a budget in place. Ms. DiStefano described why transfers may take place after-the-fact, and gave the example of unplanned expenditures such as special education families moving into or out of the district and the large expenses that can fluctuate with such moves. She reminded the group that money is allowed to be spent between budget lines when budgetary money did not get fully spent where planned. The committee discussed the fact that several HCS and CBO staff are included on each transfer and no one single person manages the transfer process independently.

All field work should be complete by October 15.

The meeting ended at 5:45 PM. Ms. DiStefano will be in touch late summer or early fall to reconvene.

Respectfully submitted,
Tabaita Rhodes, District Clerk