



## ***JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT***

District Office: 9 Chappell Street, Jordan, NY 13080 • Mail: P.O. Box 902, Jordan, NY 13080  
T: (315) 689-8500 • F: (315) 689-0084 • www.jecsd.org

Audit Committee Meeting  
Wednesday, June 12, 2019  
District Office Conference Room

Member(s) present:

D. Gallaro, S. Fordyce, R. Miller

Member(s) absent:

P. Baum, J. Froio

Others present:

Tom Zuber, CPA and Partner with Raymond F. Wager, CPA, P.C.

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### **Minutes**

- Mr. Gallaro called the meeting to order at 5:30 pm.
- The District's independent auditor, Mr. Zuber distributed and reviewed the presentation relative to the 2018-19 audit. Mr. Zuber noted the following:
  - The State is still focused on fund balance and reserves. The district needs to continue to document local decisions regarding such. He recommends that the District's Reserve Plan be put on our website along with the Long Range Financial Plan (which is already there).
  - Relative to the new required 'No Lunch Shaming Policy', rather than writing off the lunch receivables, the district can create an allowance for estimated uncollectible balances and can carryforward balances due. The district can take parents to small claims court for such balances.
  - Mr. Zuber recommended that the district conduct a Cyber Risk Assessment, have risks documented and understand where controls are needed.
  - Mr. Zuber suggested that an Internal Auditor (perhaps through BOCES) could review our vulnerability relative to cyber controls.
  - Other Post-Employment Benefits (OPEB) costs should be reviewed and compared to the percentage of payroll. JE's OPEB obligation is on the high side (compared to other districts). The district should document what has been done to control these costs.
- Ms. Miller distributed the "Incoming Check Audit Summary" reports as prepared by Cathy Hardman for the months of August 2018 and March 2019.
- Ms. Miller reported that she has communicated the '17-18 audit findings to the ECA Advisors, Principals and ECA Treasurer's. Each has responded that they have received the report and will adhere to proper procedures. Reminders are emailed to the ECA advisors throughout the year.
- Mr. Gallaro thinks that the Board of Education no longer needs to receive the detailed warrants.
- Mr. Gallaro adjourned the meeting at 6:35 pm.