

ATTICA CENTRAL SCHOOL DISTRICT  
AUDIT COMMITTEE MINUTES  
September 27, 2012

Meeting began at 6:00 p.m.

Members Present: Jeffrey Huber, Stephen Lane, and Steven Witkowski  
Others Present: Bryce Thompson, Stephen Dziak  
Kathryn Barrett, Freed Maxick (External Auditor)

Questions on findings:

- Any new requirements?
  - Nothing to impact the District internally
  - Nothing to foresee any new revenues

Management Report

- New Reserve – Property Loss/Liability Claims
  - Transfer monies to liability since it's no longer current ... better way to handle reserve until proper trust/reserve is established.
- Financially a very good year. Debt service fund very healthy ... able to handle current obligations.
- Cafeteria fund very strong.

Concerns on ERS/TRS

- What are the projected increases?
  - ERS is known.
  - TRS not out yet

Report to the BOE

- No findings of control deficiencies
- Unqualified opinion on extra-curricular activities
  - Only one other district has same comment
  - Very good!
  - No audit adjustments needed this year.
    - Business office personnel are credited with this result.

Report completed.

Shared Revenue Summary Report with the Audit Committee

- Reviewed report.
- GEA greatest factor for loss of state aid.

Adjourned: 6:40 pm

I-3

**Call to Order**

The regular meeting of the Genesee Valley Educational Partnership was called to order on Wednesday, September 19, 2012, at 6:30 p.m. by Board President, Betty Lapp, Main Conference Room A, 80 Munson Street, LeRoy, NY

**Roll Call**

**Members Present:**

Betty Lapp	Ed Engel
Jim Morey	Dave DeLavernge
Dick Wilcox	Gail Stevens
John McCreedy	Dave Woodruff
Matt Crane	

**Members Absent:**

Stan Barringer  
Bill Kane

**Others Present:**

District Superintendent Michael Glover, Assistant Superintendent Gregory Macaluso, Chief Financial Officer Daniel Groth, Chief Human Resources Officer Stephen Mahoney, Director of Instruction Julie Donlon and Board Clerk Susan Brown, Staff Members Rick McInroy, Pete Hazzan, Mike Johnson and Glenn Cramer. From Monroe 2 BOCES: Daniel White, Mike Doughty and Sheila Wallenhorst. From Harris Beach: Laura Purcell.

**Mrs. Lapp** led the Pledge of Allegiance.

**Executive Session**

**Moved by Mr. Morey** seconded by **Mr. McCreedy**, to enter Executive Session at 6:33 p.m. to discuss the employment history of particular employees. Dr. Glover and Dr. Macaluso were excused from Executive Session. Daniel White, Mike Doughty, Sheila Wallenhorst and Laura Purcell were present during Executive Session.

Yes – 9

No – 0

**Motion Carried.**

**Return to Public Session**

**Moved by Mr. Wilcox**, seconded by **Ms. Stevens**, to return to public session at 7:25 p.m.

Yes – 9

No – 0

**Motion Carried.**

**Agenda Adopted with Changes**

**Moved by Mr. Wilcox**, seconded by **Mr. Crane**, that the Agenda be approved with a re-order, moving the Program Report, adding an additional Executive Session, a Community Member to the Audit Committee, and an Occasional Driver.

Yes – 9

No – 0

**Motion Carried.**

**Program Report**

**NATEF Curriculum Changes in 2012-13**

The National Automotive Technician's Education Foundation (NATEF) program is available to selected Career and Technical Education Auto Technology students. This rigorous program focuses on four key areas of automotive service that are essential for program accreditation and successful student employment: braking systems, steering and suspension systems, electrical and electronic systems, and engine performance.

Currently, students have the opportunity to complete over 650 hours of training during this two-year program. Students use late model training vehicles and the latest equipment to perform up to 241 hands-on tasks.

Next school year, this program will change to a two-year accredited program where students will complete over 540 hours of training and execute 193 tasks in eight key areas of automotive service. The areas are braking systems, steering and suspension systems, electrical and electronic systems, engine performance, engine repair, heating and air conditioning, automatic transmission and transaxle, manual drive train and axles. These modifications are a direct result of changes in the automotive industry. Employers want entry-level technicians with a broad foundational knowledge.

This new curriculum outline set forth by NATEF will allow more time to develop skills, provide balanced instruction in all eight automotive systems, and give students opportunities for additional work experiences. A dual credit course offering with Monroe Community College will be restructured to allow students to finish the program in one year.

**Second Executive Session**

**Moved by Mr. Engel** seconded by **Mr. McCreedy**, to enter a second Executive Session at 7:50 p.m. to discuss the employment history of particular employees.

Yes – 9

No – 0

**Motion Carried.**

**Return to Public Session**

**Moved by Mr. DeLavernge** seconded by **Mr. Crane**, to return to Public Session at 7:55 p.m.

Yes – 9

No – 0

**Motion Carried.**

**Minutes of Previous Meeting  
Approved**

**Moved by Mr. DeLavernge**, seconded by **Mr. Engel**, to approve the minutes of the August 15, 2012 Regular Meeting.

Yes – 8

No – 0

Abstain – 1 (Wilcox)

**Motion Carried.**

**Treasurer's, Central Treasurers' and Budget Reports Received**

Moved by **Mr. Wilcox**, seconded by **Mr. DeLavernge** to receive the Treasurers Reports for the month ending July 2012 and Budget Amendments for the period July 1 – August 31, 2012.

Yes – 9

No – 0

**Motion Carried.**

**Treasurer Reports** as received are listed on Schedule **VII.A**, **Central Treasurer Reports** are listed on Schedule **VII.B** and **Budget Amendments** are listed on Schedule **VI.C** and placed in the supplemental agenda file. Permanent reports are on file with the Treasurer.

**Albany Report**

**Dr. Glover** briefly reported on the following from a District Superintendent meeting held on September 17 & 18, 2012. Topics included:

- Putnam/Northern Westchester DS, Jim Langlois now NYSCOSS President
- SCDN
- BOR Meeting
- Global Studies Exam
- Growth Measures
- APPR submission October 15 soft deadline
- SLO Development
- Test Integrity Officers
- Governor's Commission
- EBALR
- New BOCES Services
- Legislator Education
- DS Standards Committee
- CTE Assessments
- Regents SA Proposal
- Commissioner King on APPR
- Education Commission
- GED
- Computer-based Assessments
- AP Online
- Implementation of Common Core, APPR
- School and district Accountability Guide
- On-Site Reviews

**First Reading of Policy 5186**

The **Board** reviewed and discussed the first reading of new Board **Policy #5186 Dignity for All Students Act.**

**Code of Conduct Approved**

Moved by **Mr. Crane**, seconded by **Mr. Morey** to approve revisions to the Genesee Valley Educational Partnership Code of Conduct.

Yes – 9

No – 0

**Motion Carried.**

**Administrative Reports**

The reports of the Assistant Superintendent, Chief Financial Officer, Chief of Human Resources and the Director of Instruction were reviewed. After brief comments regarding their reports, each administrator present answered questions asked by the Board Members.

**BOARD FORUM**

The Board reviewed the Calendar of Events

The Board received the NYSSBA Proposed By-Laws & Resolution Booklet

**Betty Lapp:**

- Opening Day
- School Boards Legislative Committee Meetings
- Audit Committee Meeting

**Jim Morey:**

- Opening Day
- Marketing Committee Meeting, revealed “Plan it Yourself”

**Dave DeLavergne:**

- Audit Committee Meeting

**John McCreedy:**

- Audit Committee Meeting

**Dick Wilcox:**

- Opening Day
- School Board Officers’ Academy
- School Boards Legislative Committee Meetings

**Gail Stevens:**

- School Boards Legislative Committee Meetings

**Dave Woodruff:**

- School Board Officers’ Academy

**Ed Engel:**

- Opening Day
- Annual Retiree Picnic
- School Boards Legislative Committee Meetings
- Audit Committee Meeting

**Matt Crane:**

- Led discussion regarding the current enrollment imbalance between AM/PM CTE classes at the May Center

**Audit Committee Report**

Betty Lapp reported on the September 17, 2012 Audit Committee Meeting. Items discussed included:

- Addition of Dave Boyle as Community Member
- Claims Auditors Reports for June, July & August, 2012.
- Internal Audit – Kathie Barrett from Freed Maxick & Battaglia spoke about the Fixed Assets Audit
- External Audit – Tom Lauffer from Ray Wager Group reviewed the draft Financial Executive Summary, Extraclassroom Activity Funds Financial Report, Single Audit Report and the Management Letter now known as “Communicating Internal Control Related Matters Identified in an Audit”. Mr. Lauffer will review the Audit findings with the full Board at next month’s meeting on October 17, 2012
- Resignation of Claims Auditor, Mary Ellen Petersen. Discussed replacement procedures and the stipend amount.
- GVEP Financial Manager, Brandon Lindsay, will begin attending Audit Committee Meetings.

**Audit Committee Member Added**

**Moved by Mr. Morey, seconded by Mr. Wilcox** to approve the one-year term of Mr. David Boyle as community member of the GVEP Audit Committee.

Yes – 9

No – 0

**Motion Carried.**

**Moved by Mr. Crane, seconded by Mr. Wilcox** to approve the following Program and Instruction Items (2), as recommended by the District Superintendent.

**Clubs & Club Officers Approved**

approve the Mt. Morris Campus 2012-2013 ECA Clubs, Advisors and Officers.

**Field Trips Approved**

Approve field trips:

1. (Pre-Approved by Dr. Glover) 30 students and 3 chaperones to attend an FFA Leadership conference to be held in Arcade, NY on September 17, 2012. Cost to Club \$60.00, cost to GVEP \$124.02.
2. 1 HOSA student and one chaperone to attend the NYS HOSA Officer Planning Meeting, September 21-22, 2012 in Troy, NY. Cost to GVEP \$373.90.
3. 4 FFA students and 2 chaperones to attend the National FFA Convention in Indianapolis, Indiana, October 23-27, 2012. Cost to Club \$1,867.92, cost to GVEP \$1,959.92.

Yes – 9

No – 0

**Motion Carried.**

**Moved by Mr. DeLavergne, seconded by Mr. Crane** to approve the following Personnel Items (4), as recommended by the District Superintendent.

**Instructional & Support Personnel Schedules Approved**

**Instructional & Support Personnel Schedules:**

**Instructional:**

- IP 1 - Resignations
- 2 - Retirements
- 3 - Probationary Appts.
- 3C - Emergency Conditional Appts.
- 4A - Temporary Appts: Substitutes
- 4B - Temporary Appts: Above Contract
- 4C - Temporary Appts: Other
- 4D - Temporary Appts: Casual Employees w/no student contact
- 4D.FP - Temporary Appts: Casual Employees w/student contact
- 4E - Temporary Appts: Adult Education
- 5 - Part Time Appts
- 6 - Tenure Appointments
- 7 - Leaves of Absence
- 8 - Change in Status
- 8A - Departmental Transfers
- 9 - Recall Appts.
- 14 - Reappointments
- 15A - Regional Summer School Appts.

**Support:**

- SP 1 - Resignations
- 2 - Retirements
- 8A - Substitute Appts.
- 8B - Temporary Appts: Other
- 9A - Full Time Non-Competitive Appts.
- 9B - Part Time Non-Competitive Appts.
- 10 - Leaves of Absence
- 11 - Change of Status
- 11A - Departmental Transfers
- 15A - Regional Summer School Appts.

(Instructional Personnel Schedules as approved are listed **XIII.A.1** and Support Personnel Schedules are listed on schedule **XIII.A.2**, and placed in the supplemental agenda file.)

**Job Descriptions Approved**

approve new/revised job descriptions:

1. #536, Coordinator of Student Services
2. Teacher – Autism Consult Team (Tenure Area #04, Instructional Support Services in Special Education)

**Resolution Regarding Part 30 and Part 80 Tenure Areas Approved**

approve the following resolution regarding Tenure Areas for a certain employee as it relates to Part 30 and Part 80 rules of the Commissioner of Education:

**WHEREAS**, at the meeting of August 24, 2010, the Board of Education granted Maureen Deane a probationary appointment in the tenure area of “General Special Education,” (designated as Tenure area 021 by Board Policy 5151) which probationary appointment began on September 1, 2010 and is stated to continue through August 31, 2013, and

**WHEREAS**, the rules of the Commissioner of Education were subsequently amended such that eight new “Instructional Support Service” teacher tenure areas were created and such that Maureen Deane may now elect as between the tenure area of her original appointment (General Special Education) and the new tenure area corresponding to her current assignment (Instructional Support Services in Special Education), and

**WHEREAS**, Maureen Deane has filed a written election to change to the Instructional Support Services in Special Education tenure area,

**NOW THEREFORE BE IT RESOLVED:** the Board of Education hereby amends Maureen Deane’s probationary appointment to provide that she is appointed to the tenure area of Instructional Support Services in Special Education (identified as #004 on Board Policy 5151), effective September 1, 2010 with the same consequences and effect as if this appointment had been made on August 24, 2010, and

**BE IT FURTHER RESOLVED:** Maureen Deane shall be credited with a seniority date of September 1, 2010 in the Instructional Support Services in Special Education (#004 on 5151) tenure area.

**Occasional Drivers Approved**

Approve Schedule of Occasional Drivers and include HCA Teacher, Karen Emerson, who recently completed all requirements.

Yes - 9

No – 0

**Motion Carried (for all Personnel Items)**

**Informational Items Reviewed**

The Board reviewed the following informational items:

- Tenure Portfolios (4) for subsequent action at the October 2012 Board Meeting.
- MOA with the Teachers Association regarding the retirement benefits for a particular employee.
- MOA with the Teachers Association regarding the tenure area of a particular employee.





**Miscellaneous**

**The Board received:**

- “Highlights” from August 2012 Board Meeting

**Adjournment**

**Moved by Mr. Engel, seconded by Mr. DeLavergne to adjourn the meeting at 9:35 p.m.**

Yes – 9

No – 0

**Motion Carried.**

Susan Brown  
Clerk of the Board