

## Audit Committee Meeting

August 27, 2014

Minutes. Present: Laura Schulkind, Rick Walker, Deirdre Burns, Tom Burnell

1. Laura graciously agreed to serve as chair for 2014-15.
2. External Audit update. Toski & Co. has been in the district gathering the information they need. Anticipate presenting findings to the Board at October meeting. Audit Comm will review prior to the presentation to the full Board.
3. Internal Auditing review. The committee noted that State regulations no longer require districts with enrollment of fewer than 1500 students to engage an internal auditor. However, the previously completed risk assessment has provided useful information and the focused audits of the cafeteria program and the extra classroom fund will provide helpful guidance to improve internal controls in those areas.
4. Cafeteria Audit. This focused audit by Vanacore, et.al., was completed last spring. Several recommendations revolve around student familiarity with the point of sale system which was new last year as well as making better use of the features of the POS software, eTriton. Second year of the POS system should see improvements in these areas. However, the committee reviewed, with Tom, the changes in the cafeteria program management and the opportunities and challenges such changes present. Larry Anthony, our new cafeteria manager, brings a good deal of experience to the position. Mr. Anthony is contracted to us through our new partnership with Red Hook, but is a Red Hook School District employee. Some challenges include managing the differences in equipment, staffing and software (RH uses Nutrikids). Additionally, new USDA regs regarding nutrition content will require new inventory. All inventory will have to be entered into the software systems, although for USDA reporting requirements either system can be used.

Tom pointed out two ways the cafeteria program will already see savings:

- Our shared program with RH will see savings in the area of labor costs.
- Increased, yet selective, ordering of USDA commodities, which are free, except for shipping.

Additional areas for improvement (some noted in the audit) include:

- Increasing participation of students not eligible for free and reduced lunch (currently only at 20%).
- Increasing number of adult participants (pre-ordering with pick up times will be promoted).
- Consistency of weekly menu options.
- Continued improvements in ordering and inventory management.

Tom informed the committee that Mr. Anthony will speak and be available at the school Open House nights. As well, Mr. Anthony has ideas on how to improve the

cafeteria environment by perhaps working with the art department and also has an interest in exploring a school garden. The committee expressed enthusiasm for the changes in the program and the potential for growth and deficit reduction, while noting that with new staff and program organization, it will take some time to be up and running optimally. The committee will receive updates as the year progresses.

5. Extra Classroom Fund. Tom gave a brief history of what department has been responsible for managing this account. Currently, it is a stipended position filled by a faculty member, Gideon Moor. Review of the Vanacore audit at our next meeting.

Next meeting: September 23, 2014

Agenda:

1. Update on Extra Classroom Fund audit.
2. Discussion of adding a community member to the committee.
3. Review of External Audit.
4. Any updates on cafeteria program.

Respectfully submitted by Deirdre Burns