

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT

AUDIT COMMITTEE MEETING

January 30,2024 7:00pm JKAO LCR

In attendance:

Mr. Andrew Bronson, Chairman
William Biangasso, Board Member
Ruthanne Cooley, Community Member
Michael Conway, Executive Director for Business
Steven Psihogios, District Auditor
Patricia Lofaso, Principal Office Assistant

Guest: Brendan Nelson, R.S. Abrams

Mr. Bronson began the meeting with giving Brendan the floor to speak about the Single Audit Report. Brendan explained the Single Audit report is a review of the Districts Federal Grant Program, it's completed yearly and is due 9 months after the fiscal year end, so it's due by 3/31/2024. Any Entity in the U.S. that receives \$750,000 or more of Federal Grant Monies in any given year, must have a Single Audit Report completed by a Certified Independent Public Accounting Firm. The SEFA (Schedule of Expenditures of Federal Awards) shows the District received is \$11.718 Million for the fiscal year 2023. Entities are considered either low risk or high risk. South Huntington is low risk so the Firm is only required to test 20% of the total monies awarded to the District. The two Grant clusters tested by the Firm were the:

- 1) Child Nutrition Grant which includes the National School Lunch Program, Food Service Program, Breakfast Program, and the Summer Food Service Program totaling \$2.479 Million.**
- 2) ESF Grant totaling \$5.2 Million. This Grant has been tested the last three years due to the Federal Government identifying this Grant to be high risk.**

The District has been issued a Clean Opinion on both Compliance and System of Internal Controls.

Mr. Bronson thanked Brendan for his time in speaking with the

**COMMITTEE
ACTION
APPROVED**

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Committee.

**Guest: Ernest Smith, Nawrocki Smith
Richard A. Vitulli III, Nawrocki Smith**

Rich provided an update on the status of the Purchasing Cycle Audit. Interviews with Sheila Buhse and other staff members has begun prior to the field work date of February 6, 2024. Field work will include a review of:

Cash Disbursements

**Purchasing Procedures including requirements for quotes and bids
Travel and Conferences including reimbursements made to any employee, and how the approval process transpired
Professional Services and the Request for Proposal (RFP) process**

A Draft report will be delivered to the District in the beginning of March.

Mr. Bronson thanked Ernie and Rich for their time in updating the Audit Committee.

Mr. Bronson continued the meeting with a review of the Cerini instance schedule. Mr. Bronson addressed the instances where purchase orders are being closed prematurely, and the District's paying sales tax. He would like the staff to be educated on when sales taxes are and aren't applicable. Mr. Conway gave members a schedule comparing the number of instances cited for 22/23, and the 23/24 school year to date. The number of instances overall is decreasing, and the District is headed in the right direction. The 23/24 schedule of instances will continue to be updated monthly.

Meeting ended 7:45