

Members present: Buhrmaster, Gordon, Lanotte, Laurilliard, Oriola, Mauro, Winchester
Members absent _____

Administrators Present: Yagielski, Bourgeois, Shea

Administrators Absent: _____

Also Attending M. Leon, Faculty and Community Members

Retiree Recognition Ceremony and Reception
(Van Antwerp Auditorium)

Retiree Recognition

Interim Superintendent John Yagielski welcomed the 2014 district retirees and their guests to the 2014 Board of Education Recognition Ceremony. President Oriola offered her congratulations and remarks to the retirees, who were then recognized individually by their supervisors. The following employees retired from service in the district:

- | | |
|------------------|-------------------|
| Edward Alston | Ronald Grastorf |
| Barbara Anderson | Virginia Gritmon |
| Joseph Baciewicz | Marion Kouzan |
| Cynthia Battiste | Thomas O'Donnell |
| Melanie DeGuardi | Mary-Jo Pierpont |
| Linda Edwards | Massimo Ribeca |
| Deborah Farina | Susan Rosczak |
| Thomas Flood | Barbara SanAngelo |
| Donna Flynn | Deborah Shea |
| Nancy Furey | Alfred Sive |
| Nancy Garmley | Kathryn Smith |
| Lawrence Gates | Polly Stahl |
| Georgia Grant | Scott Walroth |

I. Welcome -

Welcome -

President Oriola called the Regular Meeting of the Niskayuna Board of Education to order at 7:47 p.m.

II. Reports

Reports -

A. The Superintendent reported on the following:

Superintendent's Report

- The revised filing of building aid claims has been signed, sealed, and delivered. We are told that we are first in line for review.
- There was a bus accident on Friday. No children were hurt. It was interesting to see how social media has altered communications. When something like this occurs, district personnel will check out the situation and then go back to the school to call the parents of children involved. A call was received from a parent that he had found out what happened before receiving a call from the district. It is true that our procedures are not likely to get ahead of social media communications.
- During the last Board session there was a question about the summer enrichment program. In answer, all registered students are Niskayuna students. As registration still had a few days remaining at that time, more participants have signed up since the last report.
- A question was received about how accepting tuition-paying students through the International Scholars program squares with current district policy of non-resident student policy admission. The first paragraph of this policy (# 5152) states that "The Niskayuna Central School District does not admit non-resident students on a tuition basis but does allow some non-resident students to attend

district schools under special circumstances on a space available basis as determined by the superintendent.” This will allow the International Scholars Program to go forward, but we will need to consider adjusting the policy as we go through Board policy review.

- We are still working on a time for the AP US History session. It doesn't appear that the idea of holding it after school is a popular one. We will continue to work on finding a solution.
- School physician Dr. Harry Lindman has given us notice that he is relocating. Our current "backup", Dr. Lee, will fill in for us in the meantime, but we will need to go through a competitive process to fill the position longer term.
- We will need to consider where we are at in the Strategic Planning process that was begun with the Board, using facilitator Ron Frank. The question is when and how to continue since there will be a difference in many of the people involved. It would be wise to defer a little bit until we are closer to getting a new superintendent. We need to engage a lot of people in the process when we are looking for the next superintendent so that we can reflect the values of the whole community. This can also help to reinstall community confidence in the leadership of the district.
- I continue to meet with all manner of residents and staff.
- In the area of covering services required under IEPs, many IEPs call for some form of counseling students. There is only one counselor for the elementary level (in five equal parts). In order to be able to meet district obligations under those IEPs, the superintendent proposed the addition of one social worker, and a part-time psychologist.
- There is a discussion about whether to increase our merged (Niskayuna-Schenectady) hockey team to include Mohonasen School District. The superintendent explained that the decision about enhancing the team rests with the Board. The district will gather information, and the Board will listen to the data and made a decision. This will be scheduled for formal consideration on the agenda at the next meeting. If this is to happen, each district involved needs to send an application and approval must be given by all involved Boards of Education. If there are any questions, you may wish to speak to the superintendent, Athletic Director Larry Gillooley, or Coach Sean O'Connell.
- The superintendent and the Board of Education will schedule a special study session to work on board operations and policies. A date will be determined between now and the end of July. This will be a public meeting.

B. Board of Education and Committee Reports

The Board of Education was represented at:

- Student Work Program Appreciation Breakfast
- Senior Awards night
- Softball banquet
- Spring Concert Series
- Superintendent's presentation to Glencliff Parents and Community
- Schenectady Today show highlighting Niskayuna's 60th Anniversary
- CAPSBA Annual meeting and Awards ceremony
- BOCES Board meeting at which major administrative restructuring was discussed. This restructuring is an attempt to save money, increase collaboration among BOCES and serve component districts better.

Superintendent's Report (continued)

Board of Education and Committee Reports

Recognition:

- Two Birchwood students from Ms. Castren’s class, Derrick Niu and Fiona DiCerbo, have had their writing featured in a regional publication called “Skribblers: Little Writers, Big Stories”
- Three high school students signed letters of intent at Division 1 colleges: Trena Jones to Merrimack for rowing; Emily Dewald to the University of Vermont for track; Conor McDonough to Manhattan for cross country and track
- Nine Niskayuna varsity teams received the Spring Scholar Athlete Team Award, making a total of 26 teams who have received the honor this year. In order to receive this recognition, a team must have a proscribed number of players who, collectively, attain a 90.0 or above average during the season in which they compete.
- Dr. Shelley Baldwin-Nye was named Administrator of the Year by Empire State Supervisors and Administrators Association. She was honored last Friday in Syracuse for her instructional excellence, her collaborative nature and her ability to create a vision and accomplish the plan.
- Murray Award was presented this year to Laura Favata (Math) and Meagan Miller (Latin). This award is given through the Niskayuna Community Foundation. Each recipient teacher is given a plaque and \$2,500 for the professional development activity of their choice.
- Thanks for principals and PTOs for great work on the 60th anniversary booklet

Board Recognitions

Upcoming:

- Thursday evening is Short Cuts at GE Theatre

III. **Comments from the Community**

Rob Hess spoke about the proposed lease with URS Corp.

Comments from the Community

IV. **Consent Agenda**

Mrs. Mauro moved that the Board of Education, upon the recommendation of the Superintendent of Schools, approve the actions in the consent agenda of the items listed in items A-E of ASM IV. Mrs. Gordon seconded. Motion carried 7-0.

A. . . approve the Minutes of Regular Board Meeting of May 27, 2014

Minutes

B. . . approve the following personnel actions per ASM IV-B:

Routine Personnel

a. **Appointment of Approved Staff – These staff have received fingerprint clearance from SED**

<u>Name</u>	<u>Assignment</u>
Archer, Aleksei	Substitute Teacher
Braden, Arianna	Substitute Teacher
Capitummino, Timothy	Substitute Teacher
Clark, Jessie	Substitute Teacher
Coughlin, Thea	Substitute Teacher
Fura, Karlei	Substitute Teacher
Hanagan, Jana	Substitute Teacher
Hewett, Stephanie	Substitute Teacher
Kelly, Erin	Substitute Teacher

Archer
 Braden
 Capitummino
 Clark
 Coughlin
 Fura
 Hanagan
 Hewett
 Kelly

Kelly, Brian	Substitute Teacher
Milstein, Roberta	Substitute Teacher
Molloy, Emmaline	Substitute Teacher
Redler, Kristen	Substitute Teacher
Relyea, Mark	Substitute Cleaner
Ropri, Omer	Substitute Teacher
Sacco, Edda	Substitute Teacher
Tomisman, Jocelyn	Substitute Teacher
Vecchiarelli, Domenico	Substitute Teacher
Viscariello, Christina	Substitute Teacher
Wagner, Emily	Substitute Teacher
Young, Timothy	Substitute Teacher

Kelly
Milstein
Molloy
Redler
Relyea
Ropri
Sacco
Tomisman
Vecchiarelli
Viscariello
Wagner
Young

C. . .award the Niskayuna CSD portion of the 2014 HVAC Filters Co-Op Bid in the estimated amount of \$9,833.18 to EDCO Sales per ASM IV C. This Co-Op Bid was awarded on June 16, 2014 by Capital Region BOCES Board of Education for the period of 7/1/2014 – 12/31/2014. It is a cooperative bid which, in addition to Niskayuna CSD, includes Voorheesville and Duanesburg School Districts. The Niskayuna Central School District evaluation along with correspondence and analysis from Capital Region BOCES are available for review in the Business Office.

Cooperative Bid Award
– HVAC Filters

D. . .award the 2014-2015 Art Supplies Bid in-part to the following, per ASM IV, D:

Bid Award – 2014-15
Art Supplies

School Specialty	\$6,223.81
Blick Art Materials	3,648.59
Northeast Ceramic Supply	2,513.18
WB Mason	2,271.94
National Art & School Supply	1,789.33
Elgin	954.97
Standard Stationery	27.57
TOTAL	\$17,429.39

No single vendor submitted a discounted lump-sum priced bid that was totally responsive to the specifications. Therefore, awards will be made in-part to the provider of the lowest-priced individual line item.

E. . .award the 2014-2015 Gym Floor Refinishing Bid to Matrix, LLC in the amount of \$31,229.90 per ASM IV, E to Matrix, LLC; the lowest responsive and responsible bidder in the amount of \$31,229.90. A spreadsheet that summarizes the contractor response analysis is available in the Business Office.

Bid Award – 2014-15
Gym Floor Refinishing

V. Instruction

Instruction –

A. Mrs. Gordon moved that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the appointment of Alfred Sive as Part-Time Instructional Support Specialist with the responsibilities listed on the attached list at a rate of \$70.00 per hour through the 2017-18 school year per ASM V A. Mr. Buhrmaster seconded. Motion carried 7-0.

Appoint Alfred Sive as
Instructional Support
Specialist (PT)

VI. Business

- A. Mr. Winchester moved that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, award the 2014-15 Summer Transportation Services contract per ASM VI A to First Student Incorporated at a rate of \$28.94 per hour for home-to-school trips, and \$25.50 per hour for field and sports trips. Mrs. Gordon seconded. Motion carried 7-0.
- B. Mr. Winchester moved that the Board of Education, upon the recommendation of the Superintendent of Schools, authorize the issuance of bonds not to exceed \$814,500 for the purchase of buses as authorized by the voters on May 20, 2014 in accordance with the attached resolution per ASM VI B. Mrs. Gordon seconded. Motion carried 7-0.
- C. Mrs. Winchester moved that the Board of Education upon the recommendation of the Interim Superintendent of Schools, declare 1,000 square feet of the building located at 1301 Hillside as unneeded space for the purpose of entering into and approving a six-month lease agreement between URS Corporation and Niskayuna CSD effective July 1, 2014 as per ASM VI C. Mrs. Gordon seconded. The Board of Education discussed and asked for clarification to determine three things: What will be stored in the unit; if the district will be subject to governmental property regulations for the storage of these items; use of term of co-insured vs. additional insured in contract. Motion was amended and seconded with contingency of satisfactory resolution of these concerns, carried 6 – 1 (Lanotte dissenting).
- D. Mr. Winchester moved that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the **attached** contract amendment for the purpose of completing the purchase agreement for 1301 Hillside Avenue with Hillside Ventures, Inc. Mr. Buhrmaster seconded. Motion carried 7-0.

Business -

- Award Summer Transportation
- Resolution for Issuance of Bus Bonds
- Approval of Lease Agreement with URS
- Approval of contract Amendment with Hillside Ventures

VII. Personnel

- A. Mrs. Mauro moved that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the **attached** Memorandum of Agreement dated May 15, 2014 with the Niskayuna Educational Secretaries Association as per ASM VII – A a. Mrs. Gordon seconded. Motion carried 7-0.
 - a. Mrs. Mauro moved that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the **attached** Memorandum of Agreement dated May 15, 2014 with the Niskayuna Educational Secretaries Association as per ASM VII – A a. Mrs. Gordon seconded. Motion carried 7-0.
 - b. Mr. Laurilliard moved that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the **attached** Memorandum of Agreement dated May 20, 2014 with the Niskayuna Nurses Association as per ASM VII – A b. Mrs. Mauro seconded. Motion carried 7-0.

Personnel –

- Ratification of Agreements
- NESA
- NNA

VIII. General

- A. The Board of Education discussed the draft Policy #5572 Audit Committee as supplied by Erie I BOCES. Second Read will be at the June 24 meeting.

General –

- First Read –Policy #5572 Audit Committee

B. Review Revised Audit Committee Charter

Mrs. Mauro moved that the Board of Education, approve the **attached** amendment to the Audit Committee Charter as per ASM VIII B. Mrs. Lanotte seconded. Motion carried 6-0-1 (Winchester abstaining)

Revise Audit Committee Charter

IX. Other

A. The Board discussed the upcoming NYSSBA Convention in October of 2014.

Other –
NYSSBA Convention

B. There will be an Audit Committee meeting this Friday morning at 8:00 a.m. in the Board Room.

Audit Committee Meeting

X. Executive Session

Mr. Winchester moved to convene to Executive Session to discuss matters involving specific students under IDEA and 504, and a specific personnel matter. Mrs. Gordon seconded. Motion carried 7-0.

Executive Session -

(Return to Public Session)

XI. Authorization of the Recommendations from Executive Session

Mr. Winchester moved that the Board of Education approve the recommendations from Executive session from the CSE, CPSE and 504 committees and agreed upon amendments. Mr. Buhrmaster seconded. Motion carried 7-0.

Authorization of Recommendations from Executive Session

XII. There being no further business, M r. Winchester moved to adjourn the meeting at 10:03 p.m. Motion carried 7-0.

Adjourn

NISKAYUNA CENTRAL SCHOOL DISTRICT

**ASM V A
June 10, 2014**

To: Board of Education
From: Deborah Shea, Assistant Superintendent
Via: John Yagielski, Interim Superintendent
Re: Instructional Support Specialist (Part-Time)

Recommended Motion: Move that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the appointment of Alfred Sive as Part-Time Instructional Support Specialist with the responsibilities listed on the attached list at a rate of \$70.00/hour through the 2017-2018 school year as per ASM V A.

Background: Over the past seven years, the elementary program has been committed to Writer's Workshop and the Regents Reform Agenda. The social studies standards have just been approved and NYS may soon approve the new science standards. It is time to return to the creation of interdisciplinary units that include Common Core but are content based. Our goal is to upgrade a 5th grade unit next year with one in grade 4 the following year.

Additionally, we have a strong need for a data analyst. Numerous requests are posed across the district: by individual departments, Academic Council, and District Office. Coordination of AIS and ESL teacher-student linkages will need to continue. Our annual presentation to the BOE on student performance needs an established format and coordination through one point person who can manage large data sets, Excel charts and presentation software. Historical AP reports should also be managed annually and in one location. As others transition into new and expanded roles, it is not feasible to expect the same level of data preparation for ELA and math for K-8 building leadership to use with their staffs. Finally, interesting data inquiries are posed each year. Other districts have had staff dedicated to this purpose for several years and Alfred is positioned to embrace this work with skill and enthusiasm in the future.

It is for the reasons described above that we have created a plan for Alfred's continuation in the role of both student performance analysis and curriculum development.

Our agreement with Alfred calls for him to perform these specified services at the direction of the Assistant Superintendent for Instruction. He is to be paid at a rate of \$70.00 per hour for these services. Alfred would not be entitled to employee fringe benefits, except those which he has earned as Director of Social Studies.

Alfred Sive
Curriculum/Data Role
2014-15

- I. Social studies curriculum for grade 5
 - In consultation with Lauren Gemmill, work with grade 5 teachers to study existing grade level units. Since no maps currently exist, this discussion will be oriented towards discovery of what each school is currently doing
 - Review new social studies standards and their intersection with Common Core standards
 - Isolate those content standards that will be taught
 - Review possible resources to meet these content standards
 - Design Niskayuna units that integrate social studies and common core standards so these units can be taught as nonfiction units, layering both ELA and social studies instructional time
 - Design assessments for units
 - Provide professional development to teachers to deliver new units
 - Analyze student performance at conclusion of units
 - Amend units as appropriate

- II. Special Data Projects
 - Teacher-Student Linkage K-12, AIS, ESL, classroom
 - Respond to requests from Academic Council
 - Queries such as performance of students self-selecting, high school discipline
 - Prepare slides by content area for fall student performance BOE presentations
 - Prepare annual AP reports working with Carol McDonald
 - Prepare and analyze NWEA K-8 results as they interface with NYS assessments and local social studies assessments
 - Prepare elementary ELA and math results data for principals
 - Deeper dives into L2 reporting based on a specific query
 - HS AIS identification and scheduling through Power School

To: Board of Education
From: John Yagielski, Interim Superintendent of Schools
Via: Matt Bourgeois, Assistant Superintendent for Business
Re: Approval of Contract Amendment-Hillside Ventures

Recommended Motion: Move that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the contract amendment for the purpose of completing the purchase agreement for 1301 Hillside Avenue with Hillside Ventures, Inc. (see attached) as per ASM VI D.

Background Information:

The district's acquisition of 1301 Hillside Avenue last June from Hillside Ventures included an annual payment of \$50,000 per year for six years. The district made the initial \$50,000 payment this past March. The district would have \$250,000 in remaining payments to be made over the next five years.

In an effort to reduce future obligations, the district negotiated a reduced payment in an exchange for a lump-sum payment. The agreed upon settlement would result in a one-time payment of \$225,000 payable by June 30, 2014.

The contract amendment was developed by our attorneys and has been provided to Hillside Ventures for signature.

The funding for this payment would be provided by the projected surplus that is anticipated for the fiscal year ending June 30, 2014. This would allow the district to fully recognize future lease payments as revenue beginning in the 2014-15 school year.

SECOND AMENDMENT TO PURCHASE AND SALE CONTRACT

This **SECOND AMENDMENT TO REAL ESTATE PURCHASE AND SALE CONTRACT** is entered into by and between **HILLSIDE VENTURES, LLC** (hereinafter "Seller") and **NISKAYUNA CENTRAL SCHOOL DISTRICT** (hereinafter "Purchaser"), and is executed this 10th day of June, 2014.

WHEREAS, The parties executed a Real Estate Purchase and Sale Contract, dated January 10, 2013, for premises located at 1301 Hillside Avenue, Niskayuna, New York ("the Premises"); and

WHEREAS, Paragraph 6 of the Real Estate Purchase and Sale Contract addresses the existing water tower and existing leases associated with the same. That provision of the Real Estate Purchase and Sale Contract requires Purchaser to pay to the Seller annual installment payments of \$50,000 over the course of six (6) years, totaling \$300,000 which represents a portion of the tower lease payments to be received by the Purchaser; and

WHEREAS, Purchaser paid an installment payment of \$50,000 on or about March 21, 2014; and

WHEREAS, The parties now wish to amend Paragraph "6" of the Real Estate Purchase and Sale Contract to provide for a final payment made in full satisfaction of all amounts due to Seller under the Real Estate Purchase and Sale Contract.

NOW, THEREFORE, this Second Amendment witnesses that in consideration of the mutual covenants and agreements contained herein, the parties hereby warrant and covenant as follows:

1. **Accelerated payments:** The parties agree to accelerate the installment payments under the Real Estate Purchase and Sale Contract. The Purchaser shall make one payment in the

amount of \$225,000.00, which Seller acknowledges to be in full satisfaction of all compensation due Seller from Purchaser.

2. **Timing of Final Payment:** Purchaser's final payment in the amount of Two Hundred Twenty-Five Thousand (\$225,000.00) shall be tendered on or before June 30, 2014.

3. **Release of Claims:** Seller agrees that Purchaser's final payment as detailed herein fully satisfies any and all outstanding obligations of Purchaser as between the parties, including, but not limited to, any and all claims for compensation associated with any existing or future lease of the Water Tower. The Seller specifically releases the Purchaser, its officers and employees from any and all claims that it may have, or may ever have, related to the purchase of the premises at 1301 Hillside Avenue, Niskayuna, New York, including, but not limited to, any and all claims made under the Real Estate Purchase and Sale Contract dated January 10, 2013.

4. **Remainder of Contract Unaffected.** This Second Amendment to Real Estate Purchase and Sale Contract shall amend the Real Estate Purchase and Sale Contract only to the extent indicated herein. All other terms and conditions of the Real Estate Purchase and Sale Contract shall remain in full force and effect.

5. This Agreement is subject to the approval of the Purchaser's Board of Education.

**SELLER
HILLSIDE VENTURES, LLC**

By: _____
John Tommasone, Managing Member

Dated: _____

**PURCHASER
NISKAYUNA CENTRAL SCHOOL DISTRICT**

By: _____
Matthew E. Bourgeois, Asst. Supt. for Business

Dated: _____

Niskayuna Central Schools

ASM VII-A.a.
June 10, 2014

To: Board of Education

From: Kimberly Scheuer, Human Resources Supervisor

Via: John Yagielski, Interim Superintendent

Re: Memorandum of Agreement with Niskayuna Secretaries

Recommended Motion: Move that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the Memorandum of Agreement (see attached) dated May 15, 2014 with the Niskayuna Educational Secretaries Association as per ASM VII-A.a.

MEMORANDUM OF AGREEMENT – 5/7/14
BETWEEN

Niskayuna Educational Secretaries Association
AND
Niskayuna Central School District

- 1) Three year contract term 2014-2015, 2015-2016, 2016-2017
- 2) Wage increases -Article 4(1)(D):
 - a. Effective July 1, 2014 – Increase salary for all unit members by 1.5%
 - b. Effective July 1, 2015 – Increase salary for all unit members by 1.5%
 - c. Effective July 1, 2016 – Increase salary for all unit members by 1.75%
- 3) Starting Salary –Article 4(1)(C):
 - a. Effective July 1, 2014 – Increase starting salary for all job classifications by .75%
 - b. Effective July 1, 2015 – Increase starting salary for all job classifications by .75%
 - c. Effective July 1, 2016 – Increase starting salary for all job classifications by .75%
- 4) Longevity amounts -Article 4(1)(E):
 - a. After 5 years of full-time service - \$ 500
 - b. After 10 years of full-time service - \$1000
 - c. After 15 years of full-time service - \$1500
 - d. After 20 years of full-time service - \$2000
- 5) Health Insurance –Article 6(A):
 - a. Amend the first paragraph on Retiree Health Insurance to read:
“When an employee retires with at least ten years of qualifying service (30 hours or more per week) in the district the employee shall be eligible for continued medical-dental insurance coverage, provided that the employee is enrolled for District health insurance coverage by January 1 in the year of retirement.

Ratification: Subject to ratification by both parties

AGREED

NCSD

NESA

Paul E. Amgen
Kimberly Scherer

Danielle T. Audette
Warren M. Woods

Date 5/7/2014

Date 5/15/14

Niskayuna Central Schools

ASM VII-A.b.
June 10, 2014

TO: Board of Education
FROM: Kimberly Scheuer, Human Resources Supervisor
VIA: John Yagielski, Interim Superintendent
RE: Memorandum of Agreement with the Niskayuna Nurses Association

Recommended Motion: Move that the Board of Education, upon the recommendation of the Interim Superintendent of Schools, approve the Memorandum of Agreement (see attached) dated March 20, 2014 with the Niskayuna Nurses Association as per ASM VII-A.b.

MEMORANDUM OF AGREEMENT – 3/19/14
BETWEEN

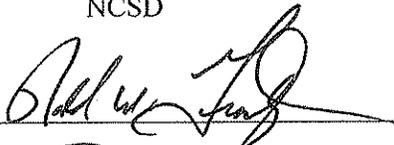
Niskayuna Nurses' Association
&
Niskayuna Central School District

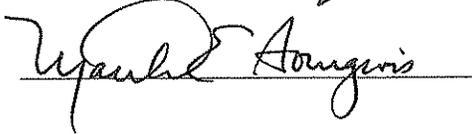
1. 2 year contract 7/1/14-6/30/16
2. Salary Increase: Effective July of each year, employees hired prior to January 1 of that year shall receive an increase of 1.75% added to the base salary.
3. Starting hourly rate: 2014-16 \$23.75 hour
4. Effective July 1, 2014, the Retirement Incentive shall be 25% of the employee's salary excluding longevity payment, Bachelor degree stipend and Nurse Coordinator Stipend.
5. A stipend of \$600 will be paid to unit members with a Bachelor's degree.
6. Effective July 1, 2014, The School Nurse Coordinator stipend will be \$1000.00

Ratification: Subject to ratification by both parties

AGREED

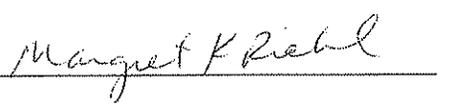
NCSD





NNA





Date: 3/19/14

Date: 3/20/14

Adopted: November 6, 2006
Revised: June , 2014

**Board of Education
Niskayuna Central School District
Audit Committee Charter**

Audit Committee Authority and Purpose

The purpose of this charter is to establish an audit committee to assist the Board of Education in the oversight of both the internal and external audit functions, in accordance with Education Law §2116-c and Commissioner's Regulation §170.12 . In accordance with Education Law §2116-c (4), the role of the audit committee shall be advisory and any recommendations it provides to the board shall not substitute for any required review and acceptance by the board.

Mission

The mission of the audit committee is to provide independent advice, assistance, and recommendations to the board in the oversight of the internal and external audit functions of the district.

Membership: Composition and Requisite Skills

~~[The audit committee is comprised of three members of the board, appointed by the board president annually at the organizational meeting in July.]~~ **The audit committee is comprised of three members of the board and two persons other than members of the board, appointed by resolution of the board.**

The committee members collectively should possess the knowledge in accounting, auditing, financial reporting and school district finances needed to understand and evaluate the school district's financial statements, internal controls, the external audit and the internal audit activities.

Duties and Responsibilities

The duties and responsibilities of the audit committee include, but are not limited to, the following:

(1) External Audit:

- (a) Provide recommendations to the board regarding the selection of the external auditor.

(b) Meet with the external auditor prior to commencement of the audit to, among other things, review the engagement letter.

(c) Review and discuss with the external auditor any risk assessment of the district's fiscal operations developed as part of the auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards, if applicable.

(d) Receive and review the draft annual audit report and accompanying draft management letter, including the external auditor's assessment of the district's system of internal controls, and, working directly with the external auditor, assist the board in interpreting such documents.

(e) Make a recommendation to the board on accepting the annual audit report.

(f) Review every corrective action plan developed by the school district and assist the board in the implementation of such plans.

(2) Internal Audit:

(a) Make recommendations to the board regarding the appointment of the internal auditor.

(b) Assist in the oversight of the internal audit function, including reviewing the annual internal audit plan to ensure that high risk areas and key control activities are periodically evaluated and tested, and reviewing the results of internal audit activities.

(c) Review significant recommendations and findings of the internal auditor.

(d) Monitor implementation of the internal auditor's recommendations by management.

(e) Participate in the evaluation of the performance of the internal audit function.

(3) Claims Auditor:

(a) Assist in the oversight of the claims auditor function.

(b) Meet with the claims auditor on a quarterly basis and as needed.

Meetings and Notification; Minutes; Executive Session

The audit committee shall meet a minimum of four times each year. An agenda and supporting documents should be prepared and distributed in advance of each meeting. Any member of the board may attend audit committee meetings. The audit committee shall give notice and prepare minutes of each meeting. The audit committee meetings are open to the public, however, the audit committee may conduct executive sessions, as permitted or required by law.

Decision Making Process

A simple majority of the total membership of the committee shall constitute a quorum and is sufficient to make committee decisions.

Reporting Requirements

The audit committee shall report its activities to the board as needed, but not less than annually. At a minimum the reports shall address or include:

- (1) the scope and breadth of committee activities;
- (2) a summary of the minutes of meetings which record the actions and recommendations of the committee;
- (3) a review of the district's draft annual external audit report and accompanying management letter and the committee's assessment of significant findings;
- (4) any indications of suspected fraud, waste or abuse;
- (5) significant internal control findings;
- (6) activities of the internal audit function; and
- (7) indications of material or significant non-compliance with laws or district policies and regulations.

Review of the Charter

The audit committee shall assess and report to the board on the adequacy of this charter no less than on an annual basis or as necessary.

Charter modifications, as recommended by the audit committee, shall be presented to the board in writing for the board's review and action.