

## MEMORANDUM

**TO:** James J. Nolan  
Superintendent of Schools

**FROM:** Bruce H. Singer  
Associate Superintendent

**DATE:** March 13, 2014

**RE:** **AUDIT ADVISORY COMMITTEE MEETING MINUTES  
MARCH 11, 2014**

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The Audit Advisory Committee meeting began at 7:30 p.m. on Tuesday, March 11, 2014. Present at the meeting were: Rich Coffey and Don Hoffmann, internal auditors from Cullen & Danowski, LLP, committee members Dana DeMeo, Michael Lynch, Dorothy Roberts, Jeff Surrusco and myself.

Don Hoffmann reviewed the General Fund Encumbrance Report and was very complimentary that Sachem's finances are envisioned to break even for the 2013-14 school year. He said this was a very nice accomplishment considering the past few years' deficits.

Mr. Hoffmann spoke about the Extraclassroom Activity Fund internal audit report. There was extensive conversation regarding the findings on the elementary and secondary schools. We then reviewed the recommendations and it was agreed that Sachem would follow Mr. Hoffmann's suggestions.

Mr. Hoffmann reviewed his proposal for the upcoming school year. Through discussion with the Audit Advisory Committee, he will perform agreed-upon audits of continued review for the Extraclassroom Activity Fund accounts. The estimated fee for these services will not exceed \$20,000.

I reviewed the corrective action plan with the committee. It was agreed that as an additional service in the upcoming school year there will be an internal audit of the Facilities Office and purchasing process.

The meeting concluded at 11:00 p.m.

Attached is the full draft report and Mr. Hoffman's notes.

In the event you have any questions or concerns, please do not hesitate to contact me.

BHS:cmc

Cc: Audit Advisory Committee (letter only)

Attachments