



## Board of Education Finance Committee

### *Minutes*

December 12, 2023

Time 4:30 – 5:30 p.m.

Board of Education Room

**Present:** Ms. Stringer, Ms. Bass, Ms. Lucasey (ex officio), Dr. Clamser, and Mr. Slentz.  
The meeting convened at 4:30 p.m.

### 1. Framing the work

*Committee*

- a. Review and approval of agenda

*The committee approved the agenda*

### 2. Updates and Recommendations

*Administration*

- a. 2023-2024 Budget Updates

- i. Overtime billing status

*In response to the recent audit by the NYS Comptroller's Office, Dr. Clamser updated the committee on current overtime status in the facilities department and the controls that have been put in place to monitor overtime. The committee discussed the processes involved in assigning and paying overtime, and the anticipated improvements that will come with the addition of new staffing under the restructuring of the facilities department.*

- b. District Audits

- i. Internal audit preliminary meetings

*Dr. Clamser updated the committee on the recent visit from the internal auditor from Nugent & Haeussler, P.C. The auditor reviewed district records, including recent audits, to determine the levels of risk of various financial activities in the district. The auditor will meet with the audit committee in the new year to deliver his risk analysis and recommend a focus for this year's internal audit.*

- ii. Comptroller audit Corrective Action Plan (CAP)

*Dr. Clamser presented the draft CAP in response to the recent audit by the NYS Comptroller's Office regarding overtime in the facilities department. The plan will be presented to the board on December 19 for approval and will be submitted to the NYS Education Department within the required timeframe.*

- c. Tax Certiorari claims status

*Dr. Clamser provided the annual tax certiorari claims summary and explained the current status of claims and the anticipated payment amounts. The committee discussed the age of some of the claims and the processes in which a judgment was made, a settlement was reached, or the claim was removed. The committee also discussed the level of funding in the tax certiorari reserve fund relative to the sum total of current claims.*

d. 5-year Free and Reduced Meal Eligibility

*Dr. Clamser reviewed the data on free and reduced meal eligibility and discussed the direct certification process through which the vast majority of our students and families are determined to meet the criteria. The committee discussed the implications of the percentage of students meeting eligibility.*

3. **2024-25 Budget Development and Communications**

*Committee*

a. REVISED Draft Budget Goals

*Mr. Slentz reviewed the revised draft budget goals with the committee and asked for feedback by December 22 so that final edits can be made before posting the document to the Budget website.*

5. **Next Meeting Date**

*Committee*

a. January 9, 2024

6. **Adjourn**

*Committee*

*The meeting adjourned at 5:30 p.m.*