

Olean City School District
Audit Committee Meeting
410 West Sullivan Street
Monday, April 28, 2014
12:00 p.m.

Present: Laurie Branch – via phone Colleen Taggerty
Kathy Elser Vicki Zaleski-Irizarry

Guest: Dave DiTanna – via phone

Upcoming Internal Audit - Dave DiTanna

- Due to the staffing changes in the Business Office, Kathy would like A/P audited
- Worker's Comp – per contracts, employees get a full paycheck for 10 months (Worker's Comp pays a portion and the District pays a portion); review contract language versus law and past practices; review claims that have been paid; review District's practices/processes
- Sick Bank – review of contract language; review of requests/days granted; practices and processes

Sodexo Safety Audit

Two audits conducted:

Steve Small's processes – conducted by Sodexo

Health & Safety Audit – conducted by 3rd party

OIMS received a 95% rating

OHS received a 96.5% rating

Recommendations will be incorporated on the Tracking Sheet

Worker's Comp File Review

- Self funded
- Switched from US TPA to NCA
- Group sharing – premiums are based on claims
Reasonable/acceptable reserves for future claims
- All incidents/accidents on school property and all work-related incidents/accidents should be reported/filed immediately
 - There is a time limited that an individual can file a claim
 - The District is not liable if a person does not submit a claim

Committee Goals for the 2013-2014 School Year

- ☐ HR Audit – Colleen to contact BOCES to confirm a date
- ☐ Continue to monitor Internal Controls Tracking Sheet – will review in May
- ☐ Appoint Internal and External Auditors - completed
- ☐ Supervise and and evaluate auditors (internal, external, and claims) - completed

Other

- Wellness Policy changes – working with Kate Huber from ERIE 1 BOCES
Conduct audit of goals and adhering to and following the District's Wellness Policy
Need to know rules and what the District should be doing or should stop doing
Fines can be imposed on districts and/or free and reduced lunch funding could be affected

Meeting adjourned at 12:25 pm.

Next meeting: May 19, 2014