

Olean School District
Audit Committee Meeting
410 West Sullivan Street
Monday, October 21, 2013
12:00 p.m.

Present:	Laurie Branch	Jim Padlo
	Michiko McElfresh	Kathy Elser
	Colleen Taggerty	Vicki Zaleski-Irizarry

Internal and external auditor's RFP's – results of RFPs submitted

- ☐ Internal auditor bids received from: BWB, PC; Toski & Co.; BS&P; and the Bonadio Group
- ☐ External auditor bids received from RA Mercer & Co., BWB, PC; Toski & Co, CPA's; BS&P, and the Bonadio Group
- ☐ The committee reviewed the matrix (annual cost, the cost per partner, cost per associate, other costs, anticipated hours, references, accessibility, qualifications, and peer review).

Committee Goals for the 2013-2014 School Year

- ☐ HR Audit – will be conducted in the Spring
- ☐ Continue to monitor Internal Controls Tracking Sheet – will be reviewed at November meeting
- ☐ Appoint Internal and External Auditors - Recommendations will be made to the board of education based on RFP
- ☐ Supervise and and evaluate auditors (internal, external, and claims) – internal claims auditor evaluation completed

Other:

Jim Padlo discussed the amount of food that is wasted at meal time (questioned whether or not the district weighed each garbage bag to determine the amount of food that is thrown away); also questioned the cost for garbage disposal

- ☐ Survey students to see why they don't eat certain foods; have business class or government class students take pictures/video of the food in the trash cans

Jim Padlo also discussed students with food allergies – the school should educate parents on the following: “based on these symptoms, your child could have these food allergies”

Meeting adjourned at approximately 12:48 P.M.

Next meeting: November 18, 2013