

Audit and Finance Sub Committee Meeting
Thursday, March 16, 2023
4:00 p.m.
Board Room

MEETING MINUTES

1. BOCES Cooperative Purchasing Resolution
 - a. Jenny Bilotta presented the BOCES COOPERATIVE Purchasing Resolution that will be presented for approval at the 3/21/23 board meeting. This is the standard resolution that is presented to the Board each year, allowing the District to enter into an agreement with Cattaraugus/Allegany BOCES for Cooperative Purchasing Services. Jenny explained that this COSER is used very much through BOCES and the district benefits tremendously through lower costs.
2. Internal Audit Report
 - a. Jenny Bilotta shared a draft copy of the Internal Audit Report. She explained that this field work was actually done back in June 2022. Dave DiTanna will be at the next Audit/Finance Committee meeting to present this report. Jenny will also present a Corrective Action Plan at that time.
3. 23-24 Non-Resident Tuition Rates
 - a. A lengthy discussion was had about the Non-Resident Tuition Policy due to letters needing to go out to families by April 1, 2023. There was much discussion around the pros and cons of increasing the tuition versus keeping it the same. The decision was made to take this discussion to the entire board with the recommendation that the tuition not be adjusted this year.
4. 23-24 Budget Presentation
 - a. Jenny presented an extensive, detailed report on the proposed 23-24 budget. She indicated that this budget will likely change between now and when the state finalizes the budget April 1, 2023. She shared that a condensed version of this presentation will be shared with the Board on Tuesday (3/21/23). Additionally, she shared the proposed wording for a new Capital Reserve Fund to be put before the voters in May 2023.
5. Review of Policies
 - a. Policy 7410 – Extra Curricular (reviewed at Operations; BOE 1st Reading; needs to be reviewed by Audit)
 - i. Jenny shared Policy 7410 that was previously reviewed at an Operations Committee meeting. Due to the December Audit/Finance Committee meeting being cancelled, this was not presented at that meeting. There was a considerable amount of discussion surrounding students' participation in Extracurricular Events when they are not present in school all day as the result of an unexcused absence. A change to the policy was recommended indicating that students must be in school the entire day the day of an Extracurricular event in order to participate in that event, absent

an excuse from a medical provider or an extenuating circumstance, approved by the building principal.

Next Meeting: Thursday, April 13, 2023 at 4:00 pm (Date changed so meeting can be held prior to the April 18, 2023 Board Meeting)