

**BOARD OF EDUCATION
LEVITTOWN UNION FREE SCHOOL DISTRICT
LEVITTOWN, NY**

DATE: NOVEMBER 18, 2015

SPECIAL MEETING

MINUTES

THE SPECIAL MEETING OF THE BOARD OF EDUCATION, was duly called and held on Wednesday, November 18, 2015 in the Board Meeting Room of the Levittown Memorial Education Center.

CERTIFICATION:

The District Clerk certified that pursuant to Section 104, Open Meetings Law, notice of meeting was sent to the local newspapers, the Public Library and posted on the district's website. Further, all members of the Board of Education had due notice of said meeting.

I. CALL TO ORDER

BOARD OF EDUCATION

PRESENT:

Ms. Peggy Marengi, President
Ms. Karen Quinones-Smith, Secretary
Ms. Marianne Adrian
Mr. James Moran- excused absence
Mr. Michael Pappas
Mr. Frank Ward

ADMINISTRATION

Dr. Tonie McDonald - Superintendent of Schools
Ms. Darlene Rhatigan - Assistant Superintendent
Ms. Debbie Rifkin - Assistant Superintendent
Mr. William Pastore – Assistant Superintendent
Mr. Donald Sturz- Assistant to the Superintendent

OTHERS

Ms. Alexandria Battaglia – External Auditor

- A. Pledge of Allegiance
- B. Mr. Marengi, President, called the Budget Planning Session/Special Meeting to order at 6:30 PM. On a motion by Mr. Pappas, seconded by Mr. Ward and approved (5-0) that the Board adjourn to Executive Session to discuss the employment history of a particular person.
- C. The Board reconvened to Public Session at 7:31 PM on a motion by Mr. Ward , seconded by Ms. Adrian and approved (5-0). Ms. Marengi asked everyone to stand for the Pledge of Allegiance and a moment of silence for all our men and women protecting us overseas and in addition please remember all the people in Paris, France and throughout the world that are suffering.

D. The Audit Committee Meeting was called to order at 7:32 PM by Ms. Marenghi.

Mr. Pastore announced that two reports would be given tonight, the External Audit Report and the Internal Audit Report.

He introduced the External Auditors, Ms. Battaglia and Ms. Braccio from R.S. Abrams and thanked them for all the time they spent on the audit. Ms. Battaglia stated that GASB No. 68 was implemented this year. This report is for accounting and financial reporting for pensions - net pension asset and liability. She commented that the Teachers Retirement System (TRS) and Employees Retirement System (ERS) hire an Actuary to provide an analysis of their plans as to whether they are a net pension asset or liability. Ms. Battaglia went on to discuss her report. She noted that overall the district has a healthy balance sheet with the reserves. She advised that we need to come up with a five-year long term plan to document our reserves as suggested by the Controller. She noted the more documentation the better. Mr. Pastore commented that we are updating our Fund Balance Policy and our Reserve Policy. He mentioned that the next step would be to put these policies on the December Agenda for final approval. Mr. Pastore pointed out that the great thing about the Audit Report is that it is the one source for all the really important data that goes into a school district's financials.

The Internal Auditors, Mr. Hoffman and Mr. Coffey, from Cullen and Danowski were introduced. They were here to discuss the Internal Audit Report and Risk Assessment Report. Mr. Hoffman advised that these two engagements are an Internal Auditor's main responsibilities to a school district. Mr. Coffey gave an update on the key aspects of the Annual Risk Assessment Report. He shared that the report follows a similar format as in prior years. He noted that this report follows up on last year's Risk Assessment and the Agreed Upon Procedures Report. Two main areas that were looked at and included for this engagement were the Purchasing and Special Education Report. Mr. Coffey highlighted some of the items in each area. He stated that he identifies key changes to processes, staffing, board policies, and systems that have occurred since the prior report and the recommendations and the status of them. Mr. Pastore advised that he and his staff took the same approach and produced a summary sheet for the Board. Mr. Coffey said that the district was very active in closing out prior recommendations. He commented that the next step is to finalize the report and file a Corrective Action Plan with SED within 90 days. Mr. Pastore thanked the Auditors for continually providing assistance to his staff especially regarding the rules. The Auditors in turn, thanked the Business Office for their cooperation and assistance in obtaining the necessary information for their reports.

Dr. McDonald asked Mr. Pastore to explain the functions of the different types of Auditors. He noted that both Auditors have similarities such as testing for processes and internal controls. He remarked that the Internal Auditor's specialty is checking to make sure that our internal control functions are appropriate. Additionally, they provide good advice on how to manage our accounting functions such as the payroll and accounts payable area along with their knowledge of the different types of audits.

On a motion by Ms. Quinones-Smith, seconded by Mr. Ward and approved (5-0) the Audit Committee was adjourned.

E. Immediately following the Audit Committee Meeting, Mr. Marenghi called the Special Board Meeting to order at 7:57 PM on a motion by Mr. Ward, seconded by Mr. Pappas and approved (5-0).

III. ACTION ITEMS: NEW BUSINESS

1. Board of Education Vacancy

RESOLUTION # 15-16-129

MOTION: “WHEREAS, there has existed a vacancy on the Board of Education of the Levittown Union Free School District since the untimely death of Vice President, Kevin Regan, on October 19, 2015; and

WHEREAS, District legal counsel has advised the Board that one of the options available to it is to affirmatively choose by Resolution to allow the position to remain vacant until the next regular election (*Matter of Dam*, 28 Ed. Dept. Rep. 179);

NOW, THEREFORE, BE IT RESOLVED, that the vacancy created by the untimely death of Vice President, Kevin Regan, shall remain open until the next regularly scheduled annual election of the Board of Education on May 17, 2016.

RESULT:	MOTION CARRIED [UNANIMOUS]
MOVER:	Frank Ward
SECONDER:	Karen Quinones-Smith, Secretary
AYES:	Adrian, Ward, Pappas, Quinones-Smith, Marengi

2. Appointment of Candidate to NYS School Boards Association

RESOLUTION # 15-16-130

MOTION: “RESOLVED, that the Levittown Board of Education does, hereby, nominate BA Shoen, as a candidate for election to the NYS School Boards Association Area 11 Director.”

RESULT:	MOTION CARRIED [UNANIMOUS]
MOVER:	Frank Ward
SECONDER:	Karen Quinones-Smith, Secretary
AYES:	Adrian, Ward, Pappas, Quinones-Smith, Marengi

IV. MOTION TO ADJOURN

RESULT:	MOTION CARRIED [UNANIMOUS]
MOVER:	Karen Quinones-Smith, Secretary
SECONDER:	Marianne Adrian
AYES:	Adrian, Ward, Pappas, Quinones-Smith, Marengi

The Board adjourned the Special meeting at 8:00 PM.

Elizabeth Appelbaum
District Clerk

NOTE: Tapes of the meeting are available for review at the Levittown Library.