

MINUTES – WAYLAND SCHOOL COMMITTEE

Regular Session – January 29, 2013

A Regular Session of the Wayland School Committee was held on Tuesday, January 29, 2013, at 8:00 A.M. in the School Committee Room of the Wayland Town Building.

Present were:

Barb Fletcher, Chair
Beth Butler, Vice Chair
Ellen Grieco
Shawn Kinney (by remote participation)

Absent:

Malcolm Astley

Also:

Paul Stein
Superintendent of Schools

Brad J. Crozier

Assistant Superintendent

Marlene M. Dodyk

Director of Student Services

Geoffrey S. MacDonald

Business Administrator

Also:

Jim Powers, Powers & Sullivan
Rebecca Chasen (by remote participation)

Chair Barb Fletcher convened the Regular Session at 8:05 A.M. She announced that Shawn Kinney was participating remotely because of geographic reasons; he has submitted the appropriate form. Barb also announced that WayCAM was taping the meeting.

1. **Comments and Written Statements from the Public:**

Donna Bouchard commented on the student activity accounts in terms of the audit done for FY12, and stated that the accounts for FY11 were not audited. She read a statement from Melanson and Heath, which was submitted at the time of the audit for FY12. Donna stated that there are still items of concern and questions remaining based on the report submitted by Melanson and Heath.

2. **Meeting with Jim Powers and Rebecca Chasen re: Audit/Review of School Accounts Report from Powers & Sullivan:**

Jim Powers of Powers and Sullivan gave a brief overview of the preliminary evaluation of all school accounts. He also addressed Donna Bouchard's comments. Jim explained the different types of attestation and language used for agreed upon procedures and engagement in terms of an audit.

Rebecca Chasen commented that there is not a choice as to how to conduct an audit, as it is strictly agreed upon procedures between the audit firm and client. Jim stated that agreed upon procedures vs. a standard gap audit is the best course of action and would cover noncompliance or deficient business practices.

Jim stated that when doing the preliminary audit, he tried to give an indication of the scope of work for other audit firms who will be bidding on the second phase of the audit. Jim also commented on the potential cost of the audit based on the number of years covered and the amount of activity present in those accounts.

Jim and Rebecca explained some of the procedures present in an audit, the laws and regulations in terms of sound business practices, and what will be looked at while performing the audit. They also recommended that a liaison be assigned, whose role will be to make decisions during the course of the audit and to communicate information to the School Committee and the Audit Committee.

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Jim and Rebecca answered questions from the School Committee.

Jim will make adjustments as discussed and send a copy to Shawn Kinney.

Geoff MacDonald responded to the earlier public comment by Donna Bouchard, pointing out that the earlier \$5,000 purchase order for the FY12 student activity account audit was cancelled because it was replaced by a \$9,000 purchase order expanding the scope of the student activity account audit to include both FY11 and FY12.

3. **Continued Discussion of FY14 Operating and Capital Budgets:**

Tabled.

4. **Consent Agenda:**

Tabled.

5. **Superintendent's Report:**

Tabled.

6. **Comments from the Public:**

Donna Bouchard stated that the FY11 accounts were not audited in FY12, but were done in FY13.

Shawn Kinney left the meeting by remote participation at 9:01 a.m.

7. **Adjournment:**

Upon a motion duly made by Ellen Grieco, seconded by Beth Butler, the School Committee voted unanimously (3-0) to adjourn the Regular Session at 9:02 P.M. A roll call vote was taken as follows.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Barb Fletcher, Chair	X	
Beth Butler, Vice Chair	X	
Ellen Grieco	X	

Respectfully submitted,

Paul Stein, Clerk
Wayland School Committee

Observers:
Donna Bouchard
John Flaherty
Ben Downs

Corresponding Documentation:

1. Memo Request for Approval for Gift Received