

RECORD OF PROCEEDINGS

FINANCE COMMITTEE MEETING

9279

February 2, 2017

The Gahanna-Jefferson Board of Education Finance Committee met on February 2nd, at the Gahanna Jefferson Board Office, 160 S. Hamilton Road. The meeting was called to order by Chairperson Moehring at 6:30 p.m.

ROLL CALL:	Mr. Matthew Campbell	Absent
	Mrs. Jennifer Chrysler	Present
	Mrs. Daphne Moehring	Present
	Mr. Jason Phillips	Present
	Mrs. Beryl Piccolantonio	Present

**ADMINISTRATIVE
STAFF PRESENT:**

Steve Barrett
Jeff Collett
Scott Lofton
Scott Schmidt
Julio Valladares

GUESTS:

Doug Ferguson
Tim Kraft
Mark Gillis
Stephanie Brickner

MEDIA PRESENT:

None

Chairperson Moehring introduced Doug Ferguson, Senior Audit Manager, from State Auditor Dave Yost's Office who because the audit results had been disseminated and publically shared prior to the audit review, proceeded in the public meeting with the audit results. Mr. Ferguson introduced Tim Kraft, Central Region Liaison to the State Auditor's Office, who joined him for the post audit review.

Note: Generally-followed practice is to present the audit findings in executive session prior to being disseminated to the board members via electronic mail.

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ITEMS FOR DISCUSSION

- **Post Audit**

- Senior Audit Manager, Doug Ferguson, discussed the state audit process from start to finish and explained the following items:
 1. The Independent Accountant's Report (CAFR)
 2. How they determine if an audit receives an unmodified opinion, which is the highest level of assurance an auditee can obtain
 3. The process on internal controls over financial reporting:
 - a. Review for potential fraud
 - b. Mitigate risks
 - c. Propose recommendations
 4. Other processes required by Government Auditing Standards - Generally Accepted Government Auditing Standards (GAGAS)
 5. The Independent Accountant's Report on compliance with requirements applicable to federal grants
 6. The audits focusing on the Child Nutrition Grant Program and the Special Education Federal Grant Programs, particularly the handling of cash.
- Tim Kraft, also from the State Auditor's Office, mentioned that the state audits over 5,900 state and local agencies and that approximately only 5% receive the "Auditor of State Award with Distinction." Gahanna-Jefferson Public Schools is one of the recipients. Representatives from the State Auditor's Office will be attending the March Regular Board Meeting to make the presentation.

- **Permanent Improvement (PI) – Auditorium at MSW**

- Scott Lofton, the Business Director, updated the committee regarding the project at Middle School West which consists of new auditorium seating, painting, and stage renovation. The project is to begin during spring break 2017 and take approximately 16 days. The project is

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expected to be completed by May 1, 2017 at a total anticipated cost of \$141,000 using PI funds. The seats were original to the auditorium and over 60 were unusable.

- Superintendent, Steve Barrett, congratulated Mr. Lofton for hitting the ground running with PI projects since he started his position in the district.

ADJOURNMENT

The public portion of the finance meeting of the Gahanna-Jefferson Board of Education adjourned at 7:15 p.m.

EXECUTIVE SESSION

17-017

Moved by Mrs. Piccolantonio, and seconded by Mrs. Chrysler, that the Gahanna-Jefferson Board of Education went into executive session pursuant to Ohio Revised Code 121.22 (G)(8) to discuss confidential information related to negotiations with other political subdivisions regarding request for economic development.

Mrs. Moehring declared the Board back into Special Session at 8:42 p.m.

Roll: Ayes – Piccolantonio, Chrysler, Phillips, Moehring
Nays – None
Motion carried.

PRESENTATION

- **Technology Five Year Forecast – Jeff Collett**
 - Mr. Collett, the Technology Director, reported his five-year technology plan in detail with contingencies built in. The plan actually encompasses 8 years to enable him to project replacement cycles of

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critical categories.

- He also reported on the following district technology updates:
 1. Looking to replace the aging district phone systems
 2. Replacing the cameras at Clark Hall to enable them to work with the existing system districtwide
 3. Looking at the printer contract to be more cost effective. Currently, nine printers represent 80% of the expenditures and approximately 3,000 print copies per student per year
- Mr. Collet is also looking at the possibility of providing a one to one ratio of student to device for all students, which will take some conversation with the Superintendent and curriculum department. He will present his plan when it is formalized.

OTHER ITEMS

- Mrs. Moehring, stated that we need to incorporate a review of the monthly financial reports at each meeting since that is one of the primary purposes for the finance committee. Going forward that will be the first agenda item for discussion at each meeting.
- Superintendent Barrett applauded the efforts of Mr. Collett and Mr. Lofton as they each work to implement systems that will allow them to be fiscally prudent as new projects arise.

ITEMS FOR DISCUSSION AT THE NEXT MEETING:

- 1) General Liability/Property/Auto Insurance Review
- 2) Debt Resolution/Policy Discussion - varies from the True Days Cash Policy
- 3) Enrollment Study - if ELEP was engaged in mid-January, results expected April 1st
- 4) State Budget effects to our 5-year Forecast
- 5) Results of Technology Pilots (5)

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ADJOURNMENT

The finance meeting of the Gahanna-Jefferson Board of Education adjourned at 10:29 p.m.

President

Treasurer