

**REGION 9 BOARD OF EDUCATION**  
**Special Audit Committee Meeting**  
May 1, 2017 - 5:00 PM  
Joel Barlow High School – Main Office Conference Room

Minutes

Committee Members present: Walter King, Todd Johnston, Gina Pin, Michael Lagas

Public: None

Mr. King called the meeting to order at 5:00 p.m. in the Joel Barlow High School Main Office Conference Room.

Approval of Minutes

**Motion: Move to approve November 10, 2016 minutes (Mr. Johnston), seconded by Mr. King. Vote: All in favor.**

Discussion and Possible Action:

Dr. Pin led a discussion of internal student accounts, including: consideration of various means to control financing utilizing best accounting practice, i.e., double signatures on checks and detailed record keeping, the value of developing a policy for such accounts. Interest was expressed in determining how to close out accounts that have not been used or drawn against, such as the residual class funds from a graduating class fifteen years ago.

**Dr. McMorran joined the meeting at this point, approximately 5:30 p.m.**

Conversation ensued regarding creating additional special revenue accounts to process income from such things as parking fees and the newly approved “pay to participate” fees. Dr. Lagas advised that such practice already exists for the handling of grant funds and that this would require additional line-items in the special revenue fund. The administrative practices to support these approved actions need to be developed and, in some cases, expanded.

Dr. McMorran summarized his analysis of existing budgetary accounting practices that have developed over time, and he further indicated what has been done and what needs still to be done to improve these accounting practices for Region 9. His recommendations pertained to developing new budgets based upon prior spending rather than prior budgets and practices regarding blanket encumbrances without specific items to be ordered.

Mr. King and Mr. Johnston asked for quarterly reports that listed employee reimbursements and legal expenses. Such reports would be used for analytical purposes.



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Mr. Johnston and Mr. King asked Dr. Lagas to investigate whether a report could be developed which would include open purchase orders by individual line-item. Assuming such report could be developed, it would be discussed quarterly.

Public comments: None

Committee comments: None

Adjournment:

**Motion: Move to adjourn the meeting (Mr. King), seconded by Mr. Johnston. All were in favor.**

The meeting adjourned at 6:45 p.m.

Submitted by:

Michael Lagas,  
Interim Director of Finance & Operations