

THE SCHOOL BOARD OF MONROE COUNTY

Emergency Workshop and Special Meeting Minutes

A. J. Henriquez Adm. Bldg.

March 12, 2009 at 11:00 am

PRESIDING: Andy Griffiths, Chair

PRESENT: Steven Pribramsky; John Dick; Debra Walker; Randy Acevedo, Superintendent and School Board Attorney Richard Collins

ABSENT: Duncan Mathewson

WORKSHOP AGENDA 11:00 AM

Ms. Reitzel addressed the board concerning the PCard situation and use of pcards by employees, used in line with policies set forth. She does not want to see the schools punished by taking their credit cards. She also discussed the line of review for each card and purchases. She reminded the Board of her discovery a few years back of a district employee's financial impropriety and the steps she took to address the situation.

Review List of Potential Forensic Auditing Firms and Selection of Firm – The Board reviewed the list of potential Forensic Auditing Firms. Mr. Pribramsky would like to strike Rachlin & Cohen. He stated his firm has a mutual relationship. A scope of work would develop depending on what the State Auditors find. It was the consensus of the work to look at all cards and purchases if possible. The Board does not have references or phone calls to those references for the names submitted. The Board set their criteria for the selection of the Auditing Firm based on experience, price, availability, thoroughness, prior evaluations, methodology. It was the consensus of the Board for Mr. Griffiths to do the leg work by doing the "analysis" of the firms listed.

Discussion on the Hiring of Independent Counsel to Work Alongside the Forensic Auditing Firm – The Board discussed the premise for hiring another attorney. Currently, there are two attorneys hired. Mr. Collins and Vernis & Bowling. Mr. Collins would be the investigative attorney. Vernis & Bowling would be the Board's advisor for the interim. The third attorney's duties would need to be given direction by the Board. The role of the third attorney would be determined by the Board. Mr. Pribramsky would like the new attorney to work alongside the investigative agencies. Mr. Dick and Mr. Pribramsky stated they would like to see a different attorney other than Mr. Smits. The Board will explore options for a future legal advisor. The Board will send to the Board Secretary the name of firms and/or attorneys the members would like to discuss at the next workshop ahead of the March 24th meeting at 1:00 pm.

Discussion of Dr. Walker's Recommendations on Finance Procedures – The Board reviewed Dr. Walker's recommendations. She recapped procedures which she suggested to the board. Mr. Dick did not agree with her recommendations stating it should not be changed until the audit response is received to determine their methodology.

Discussion of Superintendent Acevedo's Recommendations – Mr. Acevedo reviewed his suggestions stating that any card with delinquent receipts shall have disabled credit cards, not storing pcard information online, review of progressive discipline procedures, renegotiate credit card contract to make the bill payable after reconciliations, also. Mr. Pribramsky feels the checks and balances are in

place and can be reevaluated after the audit is complete. However, a policy review of internal control should be done. Kathy Reitzel would like to see how different changes would interface with the IT side.

Discuss Report of Options – The list contains the names of Pcard holders. It was the consensus of the Board to permit the Superintendent to determine which Pcards can be disabled. Mr. Acevedo will work with staff to reduce the number of card holder's use of the credit cards. Mr. Dick strongly believes it will save the district money by shutting down the cards.

Discuss Global Response to Public Access of Records - A report by center is online for January 2009 as a sample of what can be placed on line. Pcard monthly statements can be made available online for public viewing. David Richardson created a database to show this report. The Board thanked David Richardson for his efforts. Mr. Dick asked for the employee reimbursements also. Kathy Reitzel can look at the similar report she ran for the auditors to see if it will meet Mr. Dick's request.

Mr. Griffiths released the Board Members for a lunch break with the understanding at least 3 members will return for the 2:00 Citizen Input should the need arise.

PUBLIC INPUT

Stuart Kessler addressed the Board concerning a forensic audit of construction project.

SPECIAL ACTION ITEMS

Mr. Dick moved, Dr. Walker seconded the Board approve

Approval for the Chairman be authorized to research the forensic accountants and on his research to select the accounting firm that we would want doing the job, and then they (Board) will ratify the contract.

Motion passed without objection.

ADJOURNMENT

There being no further business, the Chair adjourned the meeting.

CITIZEN INPUT @ 2:00 pm - No one from the public addressed the Board.

The Board re-adjourned.

Andy Griffiths

Andy Griffiths, Chair

Randy Acevedo

Randy Acevedo, Superintendent