

F.O.I. Compliance – As amended at June 3rd Supervision District Comm. meeting during the consent agenda vote

REGIONAL SUPERVISION DISTRICT COMMITTEE

Date: April 01, 2021

Regular Meeting – REMOTE MEETING held

(To view a recording of this meeting, please visit our website www.reg4.k12.ct.us and select “Remote Meeting Recordings” under the BOARD OF EDUCATION Heading)

CHESTER BOARD OF EDUCATION: Charlene Fearon
DEEP RIVER BOARD OF EDUCATION: Miriam Morrissey, Bob Ferretti, Missy Campbell
ESSEX BOARD OF EDUCATION: Lon Seidman, Loretta McCluskey, Vacancy
REGION 4 BOARD OF EDUCATION: Kate Sandmann, Jane Cavanaugh, John Stack

Also in attendance: Brian J. White, Superintendent; Sarah Smalley, Director of Pupil Services; Robert Grissom, Finance Director

CALL TO ORDER and Verbal Roll Call

Committee Vice-Chair Miriam Morrissey called the meeting to order at 6:00 p.m. and took a verbal roll call.

Vice-Chair Morrissey opened the floor for nominations for the combined office of Secretary/Treasurer to complete the current term through Dec. 2021.

Miriam Morrissey nominated John Stack for the combined office. Lon Seidman seconded the nomination.

On motion duly made and seconded, the Committee unanimously VOTED to appoint John Stack to the office of Secretary/Treasurer until Dec. 2021.

CONSENT AGENDA

On motion duly made and seconded the Committee unanimously VOTED to approve the consent agenda consisting of the Minutes from the regular meeting of February 25, 2021, the special meeting of March 01, 2021; and the Accounts Payable Report.

PUBLIC COMMENT – No comments were made.

REPORTS AND OTHER ITEMS

Superintendent White will hold his district update until the Joint BOE meeting immediately following this meeting.

Superintendent White reviewed recommendations from the Joint BOE Calendar Committee for revisions to the SY 2021-22 District School Calendar. The revisions are recommended in order to align our schools’ spring recess week to match the LEARN regional calendar and most of our surrounding districts, It would also require the last day of school to move out by one day, in order to accommodate the Good Friday holiday which would no longer be being incorporated into the spring recess week.

On motion duly made and seconded, the Committee unanimously VOTED to adopt the revised SY 2021-22 District School Calendar, as presented.

Finance Office Report

Finance Director Bob Grissom reviewed the Finance Office enclosures including the Supervision District Budget Status report and the Medical Reserve Tracking report.

On motion duly made and seconded, the Committee unanimously VOTED to approve the recommended transfer of \$18,451 from Salaries to Other Professional Services. This transfer will pay for required services from an outside vendor due to a leave of absence by district personnel.

Superintendent White reviewed the budget enclosure showing a proposed reduction in the Supervision District budget for 2021-22. This reduction is due to a recent change in personnel at Chester Elementary, and as such is found in the direct billing salary and benefits line(s) for Chester Elementary. The Chester Board approved this change within their proposed budget last week.

On motion duly made and seconded, the Committee unanimously VOTED to approve the reduced Supervision District budget in the new amount of \$8,214,486.

Representatives from Mahoney Sabol, Mike VanDeventer and Lauren Messina presented the 2019-20 Financial Audit Report for Supervision District.

There was time for Committee members to ask questions.

On motion duly made and seconded, the Committee unanimously VOTED to approve the Superintendent’s recommendation for distribution of surplus Supervision District funds from FY 2019-20 to the member towns based on 2019-20 contributions in the following amounts:

Town of Chester	\$47,273
Town of Deep River	\$61,783
Town of Essex	\$69,082
Total	\$178,138

Individual BOE reports:

None were made

Committee Reports:

Supervision District Communications Strategy Subcommittee member John Stack shared that the committee has been reviewing the best structure for communicating to the public and the most efficient way to do that.

PUBLIC COMMENT – no comments were made

FUTURE AGENDA ITEMS

- Next regular Supervision District Committee meeting – June 03, 2021 @ 6:30 p.m.
- Discussion and possible VOTE to renew the *Agreement Concerning the Establishment and Operation of an Interim Collaborative Preschool Program* dated February 13, 2008 (June)
- End of Year Transportation Report – C. Charbono (June)
- Vote on Joint BOE RFP Legal Bid Review Committee’s recommendation to appoint counsel (June)

ADJOURNMENT:

On motion duly made and seconded, the Committee unanimously VOTED to adjourn at 7:41 p.m.

Respectfully Submitted,

Jennifer Bryan, Clerk

Supervision District Proposed 2021-2022 Budget

\$8,214,486

2.96%

\$235,776

(Decrease of \$42,944 from Feb 25, 2021)

<i>Description</i>	<i>Amount Presented February 25, 2021</i>	<i>Revised Amount April 1, 2021</i>	<i>Difference</i>
Teachers Salaries - Chester (5113)	3,273,022	3,252,797	(20,225)
Health Insurance - Chester (5210)	1,240,364	1,217,645	(22,719)



Audit Presentation

Fiscal Year 2020 Results

Regional Supervision District Board of Education

**Presented by:
Michael J. VanDeventer, CPA, Partner
Lauren A. Messina, CPA, Manager**

April 1, 2021

Agenda

- Scope of Work
- Auditor's Reports
- Financial Highlights
- Required Communications
- Questions

Scope of Work

Audit of Financial Statements performed in accordance with the following:

- Auditing standards issued by the American Institute of Certified Public Accountants
- *Government Auditing Standards* issued by the Government Accountability Office

Nonaudit Services:

- Assisted in the preparation of the financial statements and related notes
- Assisted in the conversion of the governmental fund financial statements to the government-wide financial statements

Auditor's Reports

Report on Financial Statements:

- Unmodified "clean" opinions on the following opinion units:
 - Governmental activities
 - General Fund

- Our opinion provides reasonable assurance that the financial statements are free from a material misstatement and that they have been prepared in accordance with accounting principles generally accepted in the United States

Auditor's Reports *(Continued)*

Report on Compliance and on Internal Control over Financial Reporting:

- We did not report any material noncompliance of laws and regulations
- We did not report any significant deficiencies or material weaknesses in internal control over financial reporting

Summary Schedule of the Status of Prior Audit Findings:

- Prior Year Finding 2019-001: *The Material Weakness in Internal Control over Financial Reporting* reported in the prior year is no longer considered to be an audit finding

Financial Highlights

General Fund Budgetary Results:

- Budgetary surplus for the year totaled \$178,138, which has been presented as a refund payable to Member Boards
- Revenues were \$16,250 more than budgeted
- Expenditures were \$161,888 less than budgeted

Required Communications

Auditor's Responsibility under U.S. Generally Accepted Auditing Standards:

- Management is responsible for the preparation of the financial statements
- Our responsibility is to express opinions on the financial statements

Planned Scope and Timing of the Audit:

- No changes were made to the planned scope the audit
- A total of three extensions were requested from OPM. Delays in conducting and issuing the audit were attributed to the following:
 - Employee transitions within the Business Office
 - Performing the audit work remotely
 - Actuarial valuation and disclosure report for other post-employment benefits were not completed until early March 2021

Required Communications *(Continued)*

Significant Audit Findings:

- Qualitative Aspects of Accounting Practices
 - Implementation of GASB Statement No.95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, resulted in the postponement of the effective dates of most GASB standards by at least one year in response to the pandemic
 - Significant estimates and judgments:
 - Discount rates utilized to determine pension and OPEB liabilities
- There were no difficulties encountered in performing the audit
- There were no uncorrected misstatements
- There were no disagreements with management
- We obtained a management representation letter and there were no unusual representations requested by us from management
- We are not aware of any consultations by management with other independent accountants



Questions?

Michael VanDeventer, CPA, Partner

860-781-7924

mvandeventer@mahoneysabol.com

Lauren Messina, CPA, Manager

860-781-7932

lmessina@mahoneysabol.com