

## **Finance, Audit and Department Matters Committee Meeting**

**Thursday, December 9, 2010  
Room 321, State Office Building  
165 Capitol Avenue, Hartford**

### **Approved Minutes**

Members Present: Mrs. Patricia B. Luke, Chair  
Mr. Allan B. Taylor

Others Present: Ms. Pamela V. Bergin, Assistant to the Commissioner and State Board of Education  
Mr. Raymond Inzero, Sr., Chief, Office of Internal Audit  
Mr. Brian Mahoney, Chief Financial Officer

Members Absent: Ms. Brenda L. Sisco

The meeting was called to order at 9:40a.m.

#### **I. Approval of Minutes – September 20, 2010**

A motion was made by Mr. Taylor, seconded by Mrs. Luke, and unanimously adopted to approve the minutes of the Finance, Audit and Department Matters Committee meeting on September 20, 2010.

Vote: Yes: Mrs. Luke, Mr. Taylor,  
No: 0  
Abstained: 0  
Absent: 1

#### **II. Office of Internal Audit Agenda Items (Mr. Ray Inzero)**

- a) School Construction Grants – Audit Status Report  
Committee members discussed the school construction audit status report issued by the Office of Internal Audit in September 2010. Also, a discussion of specific audits in process occurred. Mrs. Luke and Mr. Taylor inquired about current operating procedures and payment mechanisms including districts that fail to complete final paperwork for projects.
- b) Open Choice Transportation – RESC Supplemental Requests  
Mr. Inzero advised Committee members that the Office of Internal Audit has been asked to review Open Choice Transportation deficit projections from three RESCs. Mr. Taylor inquired about transportation costs per student under the program and expressed a desire that such data be included in any report on this issue. Mr. Mahoney noted that Open Choice Transportation should be on the January State Board agenda.

- c) Hartford Student Based Budgeting and Special Education  
Mr. Inzero advised Committee members of the role of the Office of Internal Audit (OIA) in reviewing this issue. The Bureau of Special Education is conducting this review and OIA is providing financial advice as needed to support this effort. Mrs. Luke inquired about the time commitment.
- d) ARRA Funds – Audit and Accountability Project Status  
Committee members were advised of the progress of the federal monitoring review of the SFSF grant. Also, Mr. Inzero provided a brief update in the status of monitoring of other ARRA funds.
- e) Migrant Education Program  
Mr. Inzero reported that there has been no response to our spring correspondence.
- f) CSDE Equipment Inventory Controls and Procedures  
Mr. Inzero discussed progress in addressing ongoing equipment inventory concerns. Mr. Mahoney explained the cooperation between the Technical High School System and his office. Mr. Inzero stated that new procedures had been developed that should improve control and assurance over the process. A brief discussion took place.

### **III. Other Matters**

Mrs. Luke was interested in the review of Ella Grasso Technical High School. Mr. Inzero updated the Committee on the positive changes at the school.

At 10:31a.m. the meeting was adjourned by unanimous consent.  
Recorded by Patricia Johnson, Secretary, Office of Internal Audit