

Board of Education

April 5, 2016

The Wethersfield Board of Education met in special session on Tuesday, April 5, 2016, at 7:00 p.m. in the Stillman Building, 127 Hartford Avenue. The following Board members were present: Mr. Cascio, Mr. Forrest, Mr. Hill, Ms. Moon, Mrs. Paradise, Mrs. Vasel, Vice Chairperson Morris and Chairperson Granato. Also present were: Superintendent of Schools, Michael Emmett; Business Manager, Matthew Kozaka; and a member of the public.

1. Pledge of Allegiance

Chairperson Granato led the Board and member of the public in reciting the Pledge of Allegiance.

Action Items:

2. Discussion and Possible Action on the Selection of a Firm to Conduct a Forensic Review of the District Payroll Accounts

Chairperson Granato entertained a discussion pertaining to the possibility of selecting a firm to conduct a forensic review of the District payroll accounts.

Mrs. Granato provided an overview of the RFP process. She phoned six (6) accounting firms and one (1) firm did not respond. Of the five (5) firms, CohnReznick LLP firm and Marcum LLP were considered by her as “good on paper” and responsive. She commented favorably of Marcum LLP’s proposal (having a Phase I in four sections with a plan of continuing the process if necessary).

Mr. Forrest commented favorably of the CohnReznick LLP proposal. He inquired and Mr. Kozaka indicated pricing for that firm is on the last page of said proposal.

Mr. Kozaka commented on CohnReznick LLP as more experienced in the audit’s subject realm.

Ms. Moon inquired and Mr. Kozaka considered the hourly rate noted in the CohnReznick LLP proposal as reasonable. Ms. Moon commented that 1) Marcum LLP’s proposal was more specific, and 2) CohnReznick LLP’s proposal provided a more general scope.

Mrs. Vasel inquired and Mrs. Granato indicated the Board has not yet contacted any of the school districts listed as clients in the proposals of CohnReznick LLP or Marcum LLP.

Mr. Cascio inquired and Mrs. Granato indicated CohnReznick LLP and Marcum LLP each have local offices in Hartford CT. Mr. Cascio commented favorably of CohnReznick LLP referencing more municipal clients in the proposal while speaking favorably of that experience and perspective for the scope of the audit (entire payroll system).

Mr. Cascio inquired and Mr. Emmett indicated the amount of time spent by Administration/Central Office on this audit will be recorded and that the Board will have to look at where in the budget money can be found to cover the cost of this audit.

Mr. Cascio inquired and Mr. Kozaka indicated that a copy of the 2014-2015 audit completed last year by BlumShapiro will not be given to the firm chosen to complete the subject audit.

The overpayment/underpayment matter discussed several times during Board Regular Session meetings was briefly mentioned. Mr. Kozaka indicated there is only one (1) matter pending due to a medical issue.

Board discussion then returned to Discussion and Possible Action on the Selection of a Firm to Conduct a Forensic Review of the District Payroll Accounts.

Mrs. Paradise mentioned both Mr. Emmett and Mr. Kozaka are in favor of CohnReznick LLP for the subject audit and that she is in favor of the Board selecting CohnReznick LLP as the firm for the subject audit.

Mr. Morris commented that either CohnReznick LLP or Marcum LLP is a good choice for the subject audit. He noted that based on the credentials of some firm members, Marcum LLP firm has legal perspective.

Mr. Forrest commented favorably of CohnReznick LLP but agrees with Mr. Morris that either CohnReznick LLP or Marcum LLP is a good choice for the subject audit.

Ms. Moon commented that CohnReznick LLP has forensic experience.

Mr. Hill is familiar with and prefers CohnReznick LLP for the subject audit.

Mrs. Granato MOVED that the Wethersfield Board of Education select the firm of CohnReznick LLP to Conduct a Forensic Review of the District Payroll Accounts. Based upon CohnReznick LLP's understanding of the project, CohnReznick LLP will perform a review of certain payroll activity to determine that the transactions were properly authorized and recorded. The review will be performed for a five (5) year period. The motion was SECONDED by Mrs. Vasel and VOTED 7-1 IN FAVOR as follows: **Aye: Mr. Forrest, Mrs. Granato, Mr. Hill, Ms. Moon, Mr. Morris, Mrs. Paradise and Mrs. Vasel; Nay: Mr. Cascio. Board Comments:** Mr. Cascio, Mr. Forrest, Mrs. Granato, Mr. Hill, Ms. Moon, Mr. Morris, Mrs. Paradise and Mrs. Vasel commented. Mr. Kozaka and Mr. Emmett also commented.

Discussion: Ms. Moon commented that the subject audit is for payroll activity only (see motion above) and is not reflective of Administration.

Mrs. Paradise commented that the Board is to receive a report from CohnReznick LLP after their audit, and then the Board will meet to determine how to proceed.

3. Recommended Motion: Approval of 2016 Graduation Date

Mrs. Granato MOVED that the Wethersfield Board of Education set the 2016 Wethersfield High School Graduation date to Wednesday, June 15, 2016. The motion was SECONDED by Mr. Cascio and VOTED unanimously. **Board Comments:** Mr. Forrest, Mrs. Granato, Mrs. Vasel and Mr. Cascio commented. Mr. Emmett also commented.

Chairperson Granato MOVED to adjourn the meeting at 7:48 p.m. The motion was SECONDED by Mr. Forrest and VOTED unanimously.

Respectfully submitted,

John Morris, Vice-Chairperson – Secretary

Minutes Recorded by Ellen Goslicki, Recording Secretary