

*Best Practices for
Effective Operation of the
School District Audit Committee*

Why This Workshop is Important

All New York State school districts have established audit committees in response to the requirements of Chapter 263 Legislation. The Audit Committee has emerged as a powerful entity, impacting the accountability atmosphere in most school districts. After four years of operation, school district audit committees have developed many practices and patterns of best practices. The collective organizational experiences of audit committees provide us with guidance and insights, including how the audit committee can impact the district reaction to accountability legislation, the displacement of traditional oversight roles, and the acceptance of new roles and responsibilities. An understanding of best practices can help your audit committee function effectively and efficiently.

The *Accountability of School Districts* legislation brought mandated change to school districts, both financial and operational. The issues addressed in this workshop may help your audit committee meet its charter responsibilities.

SDIAA

This workshop is one of several offerings by the **School District Internal Auditing Alliance (SDIAA)**, a group of claims auditors, internal auditors and school leaders working to improve school district internal auditing.

Workshop Faculty

Ernest Patrick Smith
CPA/CFF, CVA, CFE
Partner, Nawrocki Smith LLP

Mr. Smith leads the Special Services Practice which includes Internal Audit, Internal Control Review and Evaluation, Forensic Accounting, and Risk Management Services to school districts and other not-for-profit entities. Ernest consults, teaches, and works with, more than 60 school district audit committees across New York State. His unique credentials and professional background makes him a much sought-after advisor in the area of school district fiscal management.

Lauren M. Agunzo, CPA
Partner, Nawrocki Smith LLP

Ms. Agunzo has extensive experience in school district auditing and matters pertaining to Assurance, Risk Management, Forensic Accounting and Litigation Support. She has diversified knowledge of school district external auditing, internal auditing, claims auditing, internal controls and other complex fiscal matters. Lauren routinely makes presentations to Audit Committees and provides ongoing consultation in complex auditing issues.

James M. Merrins, Ed.D., SDA, SBA
Dr. Merrins is Executive Program Administrator of the *Educational Leadership Institute*, School of Education, SUNY Oswego. He administers the *School District Internal Auditing Alliance*. Jim has 38 years experience in school administration, including 16 years as a Superintendent of Schools in Fredonia and Honeoye, New York.

For:

- Audit Committee Members
- Board of Education Members
- Superintendents
- School District Administrators

NYS School Districts
***Best Practices for
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Winter 2011
Long Island

Mix Locations to Match Participant Schedules

Wednesday Evening, January 12, 2011

Broadhollow Conference Center

Melville, NY

6:30 PM to 9:30 PM

(registration & light meal 5:30 PM to 6:30 PM)

Thursday Evening, January 20, 2011

Eastport-South Manor Central Schools

Manorville, NY

6:30 PM to 9:30 PM

(registration & light meal 5:30 PM to 6:30 PM)

Saturday Morning, January 22, 2011

Roslyn Union Free Schools

Roslyn, NY

8:45 AM to 12:00 Noon

(registration & coffee 8:15 AM to 8:45 AM)

Workshop Materials

Each workshop participant will receive workshop related materials and guides including excerpts of relevant laws and regulations; sample language for board policies; and sample forms and templates.

Costs

The cost of the workshop is \$145 for the first person, \$95 per person for the second through fifth persons, and \$75 per person for subsequent participants from the same school district.

Cancellation

Cancellations will be accepted up to two days before the scheduled presentation. Substitutions are permitted at any time. Absences can be made up at any site at any workshop date in the future.

Web Address

www.SuperintendentOfSchools.com

Sponsored by the
School District Internal Auditing Alliance
hosted and administered by
Educational Leadership Institute
James M. Merrins, Ed.D.
Educational Program Administrator
SUNY Oswego - School of Education
Linda Rae Markert, Ed.D., Dean

Best Practices for Effective Operation of the School District Audit Committee

Workshop Topics

- **Major Workshop Themes**
- **History and Current Events**
- **Legal Parameters of the School District Audit Committee**
- **Audit Committee Roles and Responsibilities**
- **External Auditor Roles and Responsibilities**
 - 10 Questions you should ask your External Auditor
- **Internal Auditor Roles and Responsibilities**
 - 10 Questions you should ask your Internal Auditor
- **Claims Auditor Roles and Responsibilities**
 - 10 Questions you should ask your Claims Auditor
- **Using the School District Audit Committee to Improve District Fiscal Operations and Identify Ways to Save Money**
- **Effective Committee Activities**
- **A Suggested Annual Activities Calendar for Audit Committees**
- **Evaluating Committee Effectiveness**

Registration Information

Registration for this workshop can be completed in any one of three ways.

1. Register online or download the *Registration Form* from: www.SuperintendentOfSchools.com
2. Complete and submit the *Registration Form* accompanying this brochure.
3. Request a *Registration Form* from the Program Administrator at the telephone number 716/672-5473.

Please register at least one week prior to the program date.

Registration confirmation and a location map will be mailed to you.

Questions

James M. Merrins, Ed.D.
Executive Program Administrator
Educational Leadership Institute
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