

Special Meeting

A Special Meeting of the Board of Education of the Northport-East Northport Union Free School District was held on Thursday evening, November 13, 2014, beginning at 8:00 p.m., in the Cafeteria at the William J. Brosnan School, 158 Laurel Avenue, Northport, New York, with Ms. Julia R. Binger, Chairperson, opening the meeting and presiding.

Members present: Mr. David Badanes, Ms. Julia Binger, Mr. James Maloney (arrived at 8:25 p.m.), Mrs. Lori McCue, Mrs. Donna McNaughton, Mrs. Regina Pisacani, Mr. Andrew Rapiejko, Mr. Stephen V. Waldenburg, Jr.

Members absent: Mrs. Jennifer Thompson

Also present: Dr. Marylou McDermott, Superintendent of Schools  
Ms. Kathleen Molander, Assistant Superintendent for Business  
Mr. Matthew Nelson, Assistant Superintendent for Instruction and Administration  
Ms. Rosemarie Coletti, Assistant Superintendent for Human Resources  
Mr. Michael McAlvin, Esq., Board Counsel, Ingerman Smith LLP

1. President Binger called the meeting to order.

Public attendance: There were approximately 15 persons present.

2. Ms. Binger led those present in the Pledge of Allegiance; and
3. Pointed out the emergency exits.

4. SPECIAL REPORTS/ANNOUNCEMENTS FROM THE SUPERINTENDENT

- 4.01 Annual Report of the Independent Auditor, prepared by Cullen & Danowski, LLP for the year ended June 30, 2014 – Mr. Peter Rodriguez presenting.

Mr. Rodriguez stated that his firm audited the financial statements of the Northport-East Northport Union Free School District for the year ended June 30, 2014. Management's responsibility is for the preparation and fair presentation of the financial statements in accordance with account principals generally accepted including the design, implementation, and maintenance of internal controls. The Auditor's responsibility is to express an opinion on the financial statements based on the audit conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Mr. Rodriguez stated that they gather enough evidence to express an opinion. Mr. Rodriguez stated that the District's financial statements for the year ended June 30, 2014 received an unmodified opinion, free of material misstatements. An unmodified opinion is the highest opinion which represents that there are no material weaknesses. Mr. Rodriguez stated that his firm performed a single audit on federal grants and also expressed an unmodified opinion with no instances of noncompliance with grants, laws and regulations. The District's Extraclassroom Activity Funds received a qualified opinion. Mr. Rodriguez noted that the students do not keep enough records to audit cash receipts. A management letter was issued with comments on the prior year's follow-up and comments to help with the control structure. Mr. Rodriguez noted that the District received all clean opinions with positive reports.

Mr. Rapiejko stated that the Audit Committee met and reviewed the draft reports quite thoroughly and recommended that the Board accept the reports.

There was a brief discussion regarding the reserve funds, operating deficit, capital projects, surplus, and the District's net position

Motion was made by Trustee Waldenburg, seconded by Trustee McNaughton to approve item 4.02

4.02 Approving the following resolution to accept the Annual Report of the Independent Auditor, prepared by Cullen & Danowski, LLP for the year ended June 30, 2014:

"WHEREAS, Cullen & Danowski, the District's duly appointed independent auditor, has presented its annual report for the 2013-2014 fiscal year to the Board of Education;

WHEREAS, the District's Audit Committee has recommended that said report be accepted by the Board;

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby accepts the annual audit report for the 2013-2014 fiscal year as presented by Cullen & Danowski;

BE IT FURTHER RESOLVED, that the Board hereby directs the filing of such report with the District Clerk, who shall publish the required notice to the public regarding the report's availability, and the filing with the New York State Comptroller and;

BE IT FURTHER RESOLVED, that the Board hereby directs that a copy of the audit report and this resolution be filed with the New York State Commission of Education

Unanimously carried by those present.

### 13. ADJOURNMENT

At 8:35 p.m., motion was made by Trustee Waldenburg, seconded by Trustee McCue, to adjourn the public meeting and convene into Executive Session to discuss matters pertaining to the employment history of a particular person and contract negotiations.

Mr. Badanes stated that he did not feel it was necessary to have an Executive Session since the Board will be meeting again on Monday.

Vote on Trustee Waldenburg's motion was as follows:

YES: Ms. Binger, Mr. Maloney, Mrs. McCue, Mrs. McNaughton, Mrs. Pisacani, Mr. Rapiejko, Mr. Waldenburg

NO: Mr. Badanes

Motion passed.

At 10:30 p.m., the Chair declared the meeting adjourned.

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Beth M. Nystrom  
District Clerk

bmn