



**MINUTES OF THE AUDIT COMMITTEE MEETING
BARKER CENTRAL SCHOOL BOARD OF EDUCATION
June 9, 2025, 6:30 p.m.
Board Room**

PRESENT	R. Atwater, D. Carnes, C. Gancasz, E. Gow, J. Harris, J. Sweeney, Jr., V. Voss
EXCUSED	K. Stoll
ALSO PRESENT	J. Reimer, M. Carter, M. Eadie Seth D. Hennard, Lumsden and McCormick Public - 2
CALL TO ORDER	Mr. Atwater called the meeting to order.
AGENDA	Motion by Mr. Sweeney, Jr., seconded by Mrs. Carnes, to approve the Audit Committee agenda for June 9, 2025, as presented. Yes: 7, No: 0 Motion carried.
PRESENTATIONS	Mr. Hennard of Lumsden and McCormick presented an overview of the June 30, 2025 fiscal year end financial audit. He reviewed the audit responsibilities and deliverables. He reviewed the audit schedule which the draft audit scheduled during September. He then reviewed the audit approach and what the major focus areas, as well as the basis for materiality. He discussed new accounting standards and effective dates, and what would be applicable for the District as well as required communications. He stated that as part of the standard procedures, one Board Member will be called to discuss various topics. He also noted that the audit would also review items noted from last year and note any items found from this past fiscal year. He anticipates the audit to start June 9 th and conclude with the report to the Board in September.
ADJOURNMENT	Motion by Mrs. Gancasz, seconded by Mrs. Harris, to adjourn the meeting at 6:44 PM. Yes 7, No 0 https://wnyric.atenterprise.powerschool.com/ats/job_board_form?op=view&JOB_ID=3300052428&REPRESENTATIVE_COMPANY_ID=JA000213&COMPANY_ID=00005387 Motion carried.

Respectfully Submitted,



Mary H. Eadie, District Clerk