

**Connecticut State Board of Education  
Finance, Audit and Budget Committee Meeting**

**Thursday, August 29, 2024  
450 Columbus Boulevard, Hartford  
Plaza North - Meeting Room A**

**Approved Minutes**

Members Present: Mr. Donald Harris, Jr., Chair  
Dr. Juan Salazar

Via TEAMS: Ms. Bonnie Burr  
Mr. Roger Persson, Chief of Fiscal and Administrative Services

Others Present: Monique Coates, Director for Office of Internal Audits  
Kerrian Denham, Administrative Assistant, Office of Internal Audits

The meeting was called to order at 10:0 a.m. by Chairperson, Donald Harris.

**I. Approval of Minutes – June 4, 2024**

A motion was made by Donald Harris, seconded by Bonnie Burr, and unanimously adopted to approve the minutes of the Finance, Audit and Budget Committee meeting held on June 4, 2024.

**Vote:** Yes: 3  
No: 0

**III. Office of Internal of Internal Audit (OIA) – Status of Current Activity**

The Draft Audit Plan for FY 2024 – 2025 will be shared with the Board during the September meeting. The Board meeting will be held on 9/4/2024.

The Committee received the OIA FY 2023 – 2024 Audit Report and was provided in detail additional highlights and updates not included in the report on the activities the OIA team conducted for FY 2023 - 2024.

- In FY 2023-2024 the vacant positions were filled. Training and cross-training of new staff continues and will be ongoing.
- Federal and State Single audits increased by 20%
- The following were completed:
  - Review of ECS grant final calculation
  - Supplemental transportation grant reviews
  - Agreed Upon Procedures were updated, posted and shared with grantees
  - Review of eight Charter Schools and one Charter Management Organization
  - Review of grant calculation forms
  - Two whistle blower site visits were completed for special grant review
- The following are current, upcoming or ongoing:
  - Single audit reviews
  - Hartford Magnet Schools – special review (site visit anticipated for September)
  - The special reviews that were started will be concluded in FY 2024 – 2025

**IV. Financial Matters (Mr. Roger Persson)**

Mr. Persson updated the Committee on the Biennial Budget Current Services and Capital Budget Requests for Fiscal Years 25-26 and 26-27 to be presented at the September 4th Board of Education meeting. The request included:

- CSDE Central Office Operations increases including the Personal Services increase of \$627,387 in FY26 associated with the various labor contracts as well as some new positions currently being recruited, FY27 being flat funded.
- CSDE Entitlement Grant Program increase.

- School Choice Program Grants increase.
- Capital Budget Request for the Biennium: \$10 million for FY 25-26 and \$10 million for FY26-27, which includes funds for both the Charter Schools and Low-Performing School programs.

Mr. Persson discussed the hiring of new CFAS 1 to start on September 6th in the Department of Finance and Internal Operations.

Recorded by Kerrian Denham, Administrative Assistant - Office of Internal Audit