



LEBANON COMMUNITY AUDIT ADVISORY COMMITTEE

Boardroom
106 Miller Road
Lebanon OH 45036

February 22, 2023 at 7:30 AM

I. CALL TO ORDER

The Lebanon City School District Community Audit Advisory Committee (CAAC) met in Regular Session on Wednesday, February 22, 2023 at the Lebanon Board of Education Boardroom: 160 Miller Rd., Lebanon, Ohio. The meeting was open to the public.

Mr. Mike Lane called the meeting to order at 07:32 AM.

II. ROLL CALL

The following Committee members were present: Mr. Mike Lane, Mr. Roy MacCutcheon, Mr. Mike Gliatti, Mr. Chris Johnson, Mrs. Tina Fleig, and Mr. Bill Haynes.

The following member was absent: Mr. Mike Faulkner.

Others present for the Committee Meeting include: Mrs. Karen Ervin, Treasurer.

III. ADOPTION OF THE AGENDA

Motion Name: Approve

Initiated: Roy MacCutcheon

Seconded: Michael Gliatti

Yes: Roy MacCutcheon, Michael Lane, Michael Gliatti, Bill Haynes, Chris Johnson, Tina Flieg

No: None

Abstain: None

IV. APPROVAL OF THE MINUTES AND SIGNING

A. Approve the minutes of the Regular CAAC Meeting - November 17, 2022

Motion Name: Approve

Initiated: Chris Johnson

Seconded: Michael Gliatti

Yes: Roy MacCutcheon, Michael Lane, Michael Gliatti, Bill Haynes, Chris Johnson, Tina Flieg

No: None

Abstain: None

V. COMMUNICATIONS/REPORTS

A. Mission Statement

Members discussed the Mission Statement. They would like to remove the specific days listed in the statement for the meetings, and then they propose submitting this for approval by the Board of Education.

B. Results of the FY 21 financial audit

Mrs. Ervin described the two items noted by the Auditor of State of Ohio's office on the FY 23 financial audit.

C. Property Tax vs. Income Tax

Members discussed the differences between collecting a property tax and an income tax.

D. Data Reporting (EMIS) & Accounting Standard Practices (Reduction of Expenditures)

Mrs. Ervin discussed an issue that the Human Resources office discovered regarding the district's EMIS data as well as a standard accounting practice that the Treasurer's office had been using.

E. TIF Compensation Agreement

Mrs. Ervin talked about the agreement made between the Lebanon City School District, Warren County, and Miami Valley Gaming.

VI. ADJOURNMENT

Motion Name: Approve

Initiated: Chris Johnson

Seconded: Bill Haynes

Yes: Roy MacCutcheon, Michael Lane, Michael Gliatti, Bill Haynes, Chris Johnson, Tina Flieg

No: None

Abstain: None

The meeting adjourned at 8:35 AM.