

**Schoharie County Community Action Program
Board of Directors Meeting
August 22, 2022**

Attendance:

Private Sector		
Member	Position	Attendance
<i>Rhonda Ferris</i>	<i>Secretary</i>	X
<i>Leo McAllister</i>	<i>Vice Chair</i>	X
Robin Ressler		Virtual

Public Sector		
Member	Position	Attendance
<i>Earlin Rosa</i>	<i>Treasurer</i>	Absent
Shane Nickle		X
Vacancy		

Consumer Sector		
Member	Position	Attendance
<i>Pastor Ray Richards</i>	<i>Chair</i>	X
Brenda Morissette		X
Vacancy		

Staff: Jeannette Spaulding – Executive Director, Justina Farris – Finance Director, Naomi Pickett - Community Engagement Director

Guests: Eric Unislawski – Independent Auditor

Meeting called to order at 5:04 PM by Pastor Ray Richards

Approval of Minutes: *Motion made by Leo, seconded by Rhonda to accept the July 2022 minutes. Motion accepted.*

Committees of the Board:

Executive Committee: No meeting held.

Resolutions:

Resolution: 14 - 08/22 to approve the change in sector for Robin Ressler.

Approval of Resolution: *Motion made by Ray, seconded by Rhonda to accept the resolution as presented. Motion accepted. All ayes.*

Resolution: 15 - 08/22 to approve authorized signatures for Bank of Richmondville.
Approval of Resolution: *Motion made by Ray, seconded by Leo to accept the resolution as presented. Motion accepted. All ayes*

Finance & Audit Committee:

Electronic copies of the Audited Financial Statements, Management Letter, Governance Letter, 990, 990-T, CT-13, and CHAR 500 were distributed to board members for review prior to the meeting via email and available in the Board Members Area on SCCAP's website. Hard copies were also distributed by Eric.

Eric reviewed the Audited Financial Statements, Management Letter, 990, and 990T for the FYE December 31, 2021.

Audited Financials:

- The opinion states that it was unmodified and clearly presents the financial condition of SCCAP during those years.
- Cash and receivables are higher than previous years.
- Agency line of credit is zero and there are no outstanding loans.
- Property or equipment purchases were blower doors for Weatherization
- The balance sheet is good, and all looks to be in order.
- Contract, grant, and program revenue are up from previous years.
- Donations are substantially higher than previous years primarily due to CDPHP and SEFCU.
- In-kind donations are down from previous years.
- PPP loan was forgiven and recorded as other income.

Tax Forms; 990, 990-T, CT-12, CHAR 500:

- Ray inquired about the contents of the unrelated business taxable income lines on the 990-T.
- Jeannette elaborated that this is the Home Energy Consultants (HEC) program. Through this program, the agency can charge for various home energy measures completed outside of the normal scope of the Weatherization contract on a fee-for-service basis. Because HEC performed so well in the last year, the agency's total tax payment increased.
- Internal Control over Financial Reporting – No deficiencies.
- Compliance for Each Major Federal Program – No deficiencies.
- Expenditures of Federal Awards – All in order.
 - Leo inquired about what happens if all federal dollars are not spent.
 - Jeannette elaborated that it depends on the nature of the grant and the-finance agenda layout will be modified starting in September 2022 to specify the method of payment for each contract to increase board awareness of how payments affect agency cash flow.
- Schedule of Findings – No deficiencies, no instances of non-compliance.
- SCCAP continues to be a low-risk auditee.

The board was granted the opportunity to meet with Eric without staff present. Staff stepped out at 5:53 PM, meeting resumed at 5:55 PM.

Receipt and Acceptance of the Audited Financial Statements, 990, 990-T, CT-13, and CHAR 500:
Motion made by Leo, seconded by Ray to receive, and accept the audit. Motion accepted.

<i>TRACS Standard 8.2: All findings from the prior year's annual audit have been assessed by the organization and addressed where the governing board has deemed it appropriate.</i>

<i>TRACS Standard 8.3: The organization's auditor presents the audit to the governing board.</i>

<i>TRACS Standard 8.4: The governing board formally receives and accepts the audit.</i>

Governance & Nominating Committee: No meeting held.

Program Planning and Evaluation Committee: No meeting held.

Personnel Committee: No meeting held.

Committees of the Corporation:

Fundraising: No meeting held.

Community Needs Assessment: No meeting held.

Old/New Business:

- Ray requested a summary of the Sunshine Fair outreach activities and community response to SCCAP's Needs Assessment Survey.
 - Naomi responded that the number of survey responses was about the same as 2018, the last year the agency had surveys available at the Sunshine Fair. We were excited to see responses from community members under 40 who had not utilized SCCAP services in the past, reflecting an investment in the community at large, not just SCCAP's service population.
- Jeannette informed the board that the FAM 5K is on September 24th and, as one of the beneficiaries of this event, SCCAP is expected to provide volunteers. Board participation in this effort was encouraged.

Motion to adjourn at 6:04 PM by Leo.

Respectfully submitted,

Naomi Pickett, Community Engagement Director

Next Board Meeting – Monday, September 26, 2022, at 5:00 PM

Location: Employment Training Center