

SCIDA Audit Committee Meeting
FLX WORKS located at 216 N. Franklin St. Watkins Glen, NY
Tuesday, January 20, 2026
Pre-Audit Meeting Minutes

Attendees:

Hon. Carl Blowers	Schuyler County Legislature, SCIDA Board Member, Audit Committee Chair
Erin Shawkey	SCIDA Treasurer, Audit Committee Member
Kai D'Alleva	SCIDA Board Member, Audit Committee Member

Staff:

Judy McKinney Cherry	CFO/CEO
Michell Krossber	Office Manager

Guests:

Rita King	Insero Advisors
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Carl Blowers called the meeting to order at 11:39 am.

2025 Pre-Audit Discussion

Rita King reported that the required communication has been sent. It lists the government standards, including this initial communication, and communication again at the conclusion of the audit. This process ensures effective two-way communication. Insero will notify the Board about any concerns or findings. Before the audit begins, you will be receiving a Board Inquiry via email (fraud questionnaire). Please be sure to respond.

Insero will remain independent during the audit process. They will review controls and processes, select journal entries (to ensure internal controls, as well as any overrides), and ensure appropriate revenue recognition (recorded in the appropriate year). At the conclusion of the audit, they will meet again with the Audit Committee and then present to the full board.

The audit is scheduled to begin on Monday, February 2nd. The audit will be presented at SCIDA's March Board meeting, on March 11th. Rita will not be available; Evan will be presenting the completed audit. The Suralink links are now open, and Michell has uploaded all the requested documents.

Rita noted a new GASB requirement, GASB102 – which details any concentrations and constraints. SCIDA has some constraints, as they only work with resources within Schuyler County. There's also been changes to the GASB103, which will make interpretation much easier. Neither of these changes require anything additional for the SCIDA, but Insero is required to report this information to us and they will include the necessary documentation to meet this requirement. Otherwise, the process will be the same as in previous years.

Once the full board approves the audit, a final document will be provided. Judy will then enter the information into PARIS PAAA before March 31, 2026.

Discussion was held regarding a potential need to recuse, with Judy sitting on the SUNY CCC Board and Kai sitting on the Watkins Glen School Board. Rita will research whether either need to recuse and which board to recuse from voting.

The meeting adjourned at 11:53 am.

Respectfully submitted,

Michell Krossber