

The **AUDIT COMMITTEE MEETING** of the Board of Education West Hempstead Union Free School District was called to order in the Chestnut Street Board Room on August 17, 2010 at 9:35 p.m.

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**PRESENT:** Ms. Di Miceli, Mr. Ejnes, Ms. Lotito, Mr. Mariano and Mr. Schindler. Also present were Ms. Peluso, Mr. Cunningham, Ms. Goldenberg, Mr. Pepitone and Mr. Yu, Engagement Partner of Cullen & Danowski, LLP.

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The Committee met with Mr. Yu, who stated this was the planning meeting for the audit of the 09-10 financial statement.

Mr. Yu's presentation reviewed:

Engagement Objectives  
Engagement Team  
Engagement Team Responsibilities  
District Responsibilities  
Auditor's Responsibilities  
Deliverables  
Principal Areas of Audit Emphasis  
IDEA Data Analysis Software  
Fraud Consideration  
Other Information Regarding Engagement  
Time Table  
New Accounting Standards  
Contact Information  
Peer Review Report

The meeting ended at 10:07 p.m.

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Richard Cunningham, Acting Superintendent