



### General Library Item

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### Public Content

## Scarsdale Board of Education Business Meeting Highlights June 6, 2022

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### Board of Education:

Karen Ceske, President  
Amber Yusuf, Vice President  
James Dugan  
Carl Finger  
Robert Klein  
Jessica Resnick-Ault  
Ron Schulhof

### Interim Superintendent of Schools:

Dr. Drew Patrick

### Superintendent's Cabinet:

Gerald Crisci, Director of Instructional Technology and Innovation  
Stuart Matthey, Assistant Superintendent for Business and Facilities  
Dr. Edgar McIntosh, Assistant Superintendent for Curriculum, Instruction and Assessment  
Rachel Moseley, Director of Informational Technology, Chief Information and Data Protection Officer  
Ray Pappalardi, Director of Physical Education, Health, and Athletics  
Carol Priore, Interim Assistant Superintendent for Human Resources and Leadership Development  
Eric Rauschenbach, Assistant Superintendent for Special Education and Student Services

### Special Meeting

At 5:00 p.m., Karen Ceske, President of the Board of Education, convened a Special Meeting and noted that all Board members were present. The Board entered into Executive Session to discuss pending litigation.

### Audit Committee Meeting

At 6:36 p.m., Ms. Ceske convened the Board as the Audit Committee and noted that all committee members were present, with the exception of Mr. Dugan.

Ms. Ceske reported that the Audit Committee had reviewed six proposals and conducted two interviews for an internal auditor for the purpose of this particular engagement. The Audit Committee voted to accept the proposal from Nawrocki Smith, LLP and recommended that the Board accept the proposal later in the meeting.

### **Business Meeting**

At 6:39 p.m., Ms. Ceske convened the Business Meeting, noting that all Board members were present except Mr. Dugan, as well as Dr. Patrick and Cabinet members. She extended a warm welcome to Carol Priore, Interim Assistant Superintendent for Human Resources and Leadership Development and congratulated newly elected Board members, Colleen Brown, Suzie Hahn-Pascutti, and Ron Schulhof on his reelection.

Ms. Ceske shared an opening statement, noting the Audit Committee had made a recommendation for the selection of an internal auditor. She also read the following statement regarding the District's IRS matter:

#### *Q3 2020*

*On June 1, 2022, we received from the IRS a Letter 2782C indicating an adjustment to the District's account in Q3 2020. Even after a thorough review, the contents and reasoning of this Letter are not entirely clear. However, we believe that it is in response to the District's Q3 2020 Form 843 request for refund and abatement submitted on March 24, 2022.*

*If accurate, then, per the Letter, it appears that the District's Q3 2020 Form 843 request has been granted in part and denied in part. Recall that the total amount that the District requested to be refunded for Q3 2020 was \$147,151.39. The penalty computation enclosed with the Letter shows that approximately \$46,907 in penalties remains outstanding, which means that approximately \$100,244 in penalties has been abated. From our review, it appears that the approximate \$46,907 in penalties stems from the August 14, 2020 deposit made by the District—that is, a Q3 2020 deposit—that was misapplied by the District to Q2 2020—these penalties seem to have been sustained. However, it appears that the approximate \$100,244 in penalties and possibly adjusted interest stems from the payments and overpayments that had been taken and misapplied by the IRS, partially resulting in the ultimate Q4 2020 tax shortfall—these penalties seem to have been abated.*

*What this means is that substantially \$100,244 will be refunded to the District and, per a conversation with an IRS representative, appears to already be in process. The District will be responsible for the sustained \$46,907 in penalties. Recall, however, that Q3 2020 is already considered a fully paid module, so the District will not have to make a payment.*

*That said, this Letter does not specifically state the above, and the Letter also contains some noted inconsistencies that may or may not be typographical errors, and we have reached out to our IRS contacts to discuss and confirm and are awaiting response.*

*Finally, if the above is true and the District disagrees with the IRS's determination on the District's Q3 2020 Form 843 request, particularly, on the amounts sustained, the District's recourse is to file a suit in U.S. District Court.*

#### *Q1 2020*

*Recall that the District also submitted a Form 843 request for Q1 2020. We have not yet heard anything on this request; however, that is not unusual.*

## Q4 2020

*On or about May 24, 2022, the IRS Appeals Officer confirmed that an adjustment to the District's account for Q4 2020, representing the penalty abatement and interest adjustment, appeared on her system as pending but has not yet settled. We have reached out to the Appeals Officer since then to confirm if and when the adjustment settled but are awaiting response.*

## Q2 2021

*We reached out to the IRS Revenue Officer regarding the status of the District's request for abatement of the penalties incurred in Q2 2021 for failure to submit a Schedule B with the District's Form 941, but are awaiting response.*

## Q3 2021

*On May 13, 2022, we received from the IRS a Letter 2782C, which is an acknowledgment by the IRS that the Form 941 Schedule B for Q3 2021 has been received by the IRS and that "there was no penalty assessed at this time," which is consistent with prior correspondence on this matter. Once the IRS has fully processed the Q3 2021 Schedule B, they should let the District know if it is adequate and/or if anything further is required. We will continue to diligently pursue and engage in communications with the IRS on each of these matters.*

Ms. Ceske concluded her remarks by thanking her fellow Board members for their diligent and consistent work, particularly over the last few weeks.

Dr. Patrick noted upcoming ceremonies intended to recognize retirees and those who have reached longevity milestones of 20, 25, 30, 35, and 40 years of service. He thanked outgoing PTA members, welcomed the new leadership, and remarked on the extraordinary contributions made by our PTA and PTC volunteers.

Dr. Patrick also celebrated some of the recent student achievements which have taken place, including student musical performances, art displays, and art shows, as well as the Senior Play. He noted a number of our athletes qualified for State tournaments, including a number of our tennis and golf athletes, and recognized boys lacrosse for their regional championship, and wished them well in the State finals on Wednesday.

He also recognized June as Pride month, as well as upcoming Juneteenth celebrations later this month. School will be closed on Monday, June 20<sup>th</sup>, in recognition.

In Board member reports, Mr. Schulhof reported on a Partnership Meeting he attended as Board liaison with District Administration, and the Scarsdale Edgemont Family Counseling Group.

## **Personnel Report**

Ms. Priore presented the *Personnel Report* including the introduction of 7 probationary and leave replacement appointments at the High School and Middle School.

## **Hearing From Those Present**

Members of the public were invited to address the Board. Five people spoke in person as well as a group of SHS seniors. One person spoke virtually.

## **Follow up to Public Comment**

Dr. Patrick thanked the SHS seniors for attending the Board meeting and speaking personally and candidly about the scheduling conflicts with this year's Senior Prom and Varsity athletics. He noted that the High School Administration has responded to Maroon and White and is available to meet to discuss this further.

### **Written Communications**

Ms. Yusuf reported the Board had received 41 messages between May 4<sup>th</sup> and May 26<sup>th</sup> as listed in the [Board meeting agenda](#), all of which received a response from the Board and/or District Administration.

### **Consent Agenda**

The Board approved the items on the Consent Agenda, including the *Personnel Report*. Dr. Patrick recognized that the *Personnel Report* included the retirement of Stuart Mattey from his position as Assistant Superintendent for Business and Facilities, effective August 11, 2023. Mr. Mattey will have served the District for over 8 years.

### **Information and Discussion Items**

The Board considered items under the Information/Discussion portion of the agenda.

- Safety, Security, and Emergency Management: Mr. Rauschenbach provided an overview of the District Safety and Emergency Management Plan and Building Emergency Response plans and the approval process. Slides from the presentation can be viewed [here](#).
- Curriculum Update: Dr. McIntosh provided an update on the new elementary math curriculum, Reveal Math. He also shared an update on Scarsdale's deeply-researched approach to literacy instruction, as well as on the high school's AT and AP programs. Slides from the presentation can be viewed [here](#).
- DEI Update: Dr. McIntosh provided an update on the District's DEI efforts, achievements and plans for the upcoming year.
- Operations Update: Mr. Mattey presented an update on District operations including a facilities report; an overview of the food service contract renewal and bus driver shortages; and a report on Business Office operations.
- Proposed New Textbooks: Dr. McIntosh presented the proposed textbooks for the new Reveal Math curriculum that will be presented to the Board for approval at the June 21<sup>st</sup> Board meeting.
- Board Self-Evaluation: Although Boards of Education are not legally obligated to conduct self-evaluations, the Board had previously agreed to conduct an evaluation to measure effectiveness and progress using the New York State School Board Association (NYSSBA) Assessment tool. Ms. Ceske requested that fellow Board members provide comments and recommendations on the NYSSBA tool that would be reviewed and discussed at a future Board Retreat.
- Board Succession: Ms. Ceske reviewed Board Policy #2220 - *Board Officers* and explained the Board Succession process for the upcoming July 1<sup>st</sup> Board Reorganization Meeting. She also reported on Board members who expressed an interest in serving as officers next year.

### **Action Items**

The Board approved a resolution to hold its annual Reorganization Meeting for the 2022-23 school year on Friday, July 1, 2022, at 9:00 a.m.; approved the recommendation to reject a plant improvement bid; accepted (3) bid awards for renovation work at the Middle School; adopted new policy 5151 - *Homeless Children*, and revised policies 5100, 5150, and 5420; and approved social studies textbooks for the High School.

### **Gifts**

The Board accepted with thanks, two gifts:

- A gift of \$4,800.00 from the High School PTA to purchase and install (4) additional picnic tables outside the High School.
- A gift of \$500.00 from the Middle School PTA to purchase (25) yoga mats to be kept in the Health classes and to be used for the purposes of mindfulness, wellness, and relaxation exercise.

### **Hearing From Those Present**

Members of the public were invited to address the Board for the second time. No one spoke in person, and one person commented virtually.

### **Wrap-Up Items**

Ms. Ceske reminded Board members to provide their comments and recommendations on the NYSSBA assessment tool.

### **Upcoming Meetings**

#### **Tuesday, June 21, 2022:**

- Special Meeting/Executive Session, 5:30 p.m., Grande Conference Room
- Business Meeting, 6:30 p.m., Room 170-172, High School

#### **Friday, July 1, 2022:**

- Reorganization and Business Meeting, 9:00 a.m., Room 170-172, High School

The Board adjourned the meeting at 9:41 p.m. The Board meeting may be viewed on the District website, under Scarsdale Cable TV/Board of Education VOD, [here](#).

### **Administrative Content**

### **Executive Content**