

MINUTES
SPECIAL MEETING OF THE SULLIVAN COUNTY COMMUNITY COLLEGE
BOARD OF TRUSTEES
FARROW FAMILY FOUNDATION BOARD ROOM
August 3, 2026

TUSTEES PRESENT: N. Hackett, Chair, T. Hamlin, Vice Chair, E. Galligan, Board Secretary, S. Drobysh, R. Dufour.

ABSENT: R. Giles, P. Guenther, S. Jaffe, A. Kane,

ALSO PRESENT: D. Potash, S. Welsh,

T. Hamlin chaired the meeting and called it to order at 2:00pm.

AUDIT PRESENTATION

By, Shannon Mannese, Audit Managing Director at UHY (Formally RBT)

Shannon reported,

- This year the College had to adopt GASB 101 requiring the college to record all potential liability for unused leave.
- The net position decreased by \$1.4 million.
- There were 24 journal entries proposed.
- There were no findings for the single audit in 2025, prior year had three (3).
- Accounts payable and accrued expensed have a continual increase from year to year.
- Overall, the audit is improving. College's net position would be positive if OPEB and Pension liabilities didn't have to be recorded.

D. Potash, thanked Shannon for everyone's work on the audit and follow-up. The College is currently under a trial leave donations process to allow employees to donated unused sick time to those in need. Thus far we have 16 employees who have contributed. Which can help with overall liability.

ADJOURNMENT

The meeting adjourned at 2:20pm

Respectfully submitted,

E. Galligan
Secretary to the Sullivan County Community College Board Trustees
Recorded by K. Gibson