

PITTSFORD CENTRAL SCHOOL DISTRICT
AUDIT OVERSIGHT COMMITTEE

January 28,
2015 Room 410
3:30 p.m.

Those present: M. Pero, B. Kecskemety, M. Gibson, L. Patterson, D. Kenney, P. Sullivan, I. Narotsky, R. Walker

1. The Minutes from the June 11, 2014 meeting were approved.
2. Single Audit Report for Year Ended June 30, 2014: It was noted that the Pittsford Central School District is in compliance with all matters and there were no deficiencies. This report will go to the Board for action at its next meeting.

This year we were selected and forced to administer a field test at Allen Creek. We are 100% compliant.

3. Extraclassroom Audit for Year Ended June 30, 2014:
Mr. Raymond Wager noted in the report that there are a large number of priorities that have been addressed and resolved. Mr. Kenney reported that good conversations have been taking place with staff regarding the requirements that the Audit Committee has to adhere to. Mr. Kenney noted that the Business Office oversees the activities. A brief discussion took place regarding a coaches' association disbursement and the reimbursement to student council for the expense of banners.

The Committee is satisfied with the Extraclassroom Audit and it will go to the Board for action at its next meeting.

4. Claims Auditor Report: Mrs. Laurie Patterson, claims auditor: Noted that there is nothing out of the ordinary to report to the Committee. Mrs. Patterson reported that auditing of musical instruments is complete and noted that all are accounted for. This will be done on a yearly basis. Mrs. Patterson said the offenders of pre-ordering before approval is much better this year than last year. Also there is still a need for improvement in the area of submitting Travel and Conference forms prior to attendance, however, there are no repeat offenders. Mrs. Patterson noted that she attended a recent Claims Auditor training session. Also noted was the Transportation and Maintenance payroll check audit that will be taking place in April.
5. Industrial Appraisal Agreement – no action is required, just an awareness for the AOC. A question was asked about how this Agreement connects with the Building Condition Survey.
6. Mr. Kenney noted that Paul Adams from Rotenberg is moving to work for Monroe County.
7. Mr. Kenney noted a new policy for Fund Balances and Reserves and said that a good time to discuss this would be at the next meeting (6/3/15) with Ray Wager.

8. Mr. Kenney noted that the District has received paperwork for the current Bond Anticipation Note (BAN) from 6 bidders, with JP Morgan Chase Securities being the lowest bidder. Question was asked about how competitive the bids were. Mr. Kenney said they were quite far apart.

9. Mr. Kenney noted that Comptroller's Audit Reports from other Districts were included in the AOC packet.

10. Mr. Kenney asked the Committee if work should continue on the topic of field trips in order to come up with a neater process. If so, we may need more guidance from Laura Purcell to manage within the confines of the law. Mr. Pero reviewed the areas that were talked about at a previous meeting. Is our current practice holding us liable? Do we need to do something differently and, if so, we should have Mrs. Purcell back in. It was noted that we have more trips outside of the core curriculum than other districts. We need to ask if the policy needs to address our current process. The question is how we address certain trips. Hopefully, at the next AOC meeting, Mrs. Purcell and Mr. Wager will be able to join the Committee for another discussion. The District's policy should be clear enough so that staff can first determine whether or not the trip is a valid one and then send it on to administration for final approval. It was noted that before the next meeting it would be advantageous to brainstorm questions to submit to Mrs. Purcell for the discussion. Mrs. Purcell would be there for legal advice, Mr. Wager for auditing advice.

A further discussion ensued on field trips. Mr. Kenney said he would email the current policy and Mrs. Purcell's document on field trips.

Mr. Pero said that we are unique in the fact that we want to do a nice job on this and also be sound in our practice. We want to look at the individuals that a trip will impact and also consider what the Board is responsible for.

11. The meeting was adjourned at 4:37 p.m.

Respectfully submitted,

Veronica M. Walker
School District Clerk

