

PITTSFORD CENTRAL SCHOOL DISTRICT
AUDIT OVERSIGHT COMMITTEE

June 3, 2015

Room 410

3:30 p.m.

Those present: M. Pero, D. Kenney, I. Narotsky, P. Sullivan, B. Kecskemety, J. Buffum, R. Wager, M. Gibson, L. Purcell

1. The minutes of the January 28, 2015, Audit Oversight Committee were approved.
2. Internal Control Risk Assessment – Jim Buffum from EFP Rotenberg – Mr. Buffum was present to review the Risk Assessment report, noting its new format. He noted that the District is in good shape and walked the Committee through the comment areas. Discussions ensued with regard to some of the areas. Mr. Buffum said that where there was a place for comments, the District gave an explanation of either solving the comment or noting that a meeting has been held to discuss it. An attachment to the Risk Assessment document was included that represents a summarization of all the categories considered in formulating the assessment. It was noted that Rotenberg firm would be happy to make any changes to the form. A Committee member noted that the new format was very easy to use.
3. Mr. Ray Wager gave a presentation to the Committee on the preliminary External Audit with a brief overview, noting fund balances and reserves are in great financial shape. Mr. Wager highlighted the following new information:
 - GASB will require schools to report underfunded ERS and TRS.
 - Retiree health costs are to appear as a liability on balance sheets.
 - Tax abatement will now go into audit reports.
 - Noted the comptrollers proposal for irrevocable Trust for retirees.
 - Smart school bonding is taking place but is very complicated with red tape.
 - Districts are still struggling with booster clubs.
4. Student Travel – Mr. Kenney noted that this is an ongoing issue that he has met with Mrs. Laura Purcell and Mr. Wager about. Mr. Kenney walked the Committee through the issue noting that the difficulty is in applying standards set forth by the SED and the District wanting to provide student opportunities for appropriate trips (those that are enriching for students yet not curriculum related). Our policy and regulations are attempting to marry all concerns under an umbrella, have control but allow trips as deemed appropriate. A problem exists as to how we help our students that are unable to pay for something like a team trip that is not covered by District funds. Fundraising by groups? This could deter groups from planning these kinds of trips and that is not necessarily a bad thing.

Mrs. Purcell reviewed our previous policy and added her thoughts.

- The reason to bring field trips under our umbrella is for District control. (This is also important if a trip has to be cancelled.)
- It is important that field trips be approved in advance.
- Training for staff is important
- At this time the definition of “curricular” trip has not changed.
- Supplemental/Elective are a combination of two categories.

- The only thing the District should cover is substitute costs for an extracurricular trip if District feels that the trip should be approved.
- Insurance is a big part of a trip.
- Could factor in volunteer meal expenses in the trip of student costs.
- If school sponsored or approved, District has to have control piece.

Superintendent Pero suggested that advisors and Directors look at our policy and express feelings about it.

Continuing with the review:

- Foreign exchange and forms were not modified.
- Specific parameters were put in for athletic trips.
- Would be good to define geographics (section V or other)
- Outside of normal competitive region (out of state) – the overall cost must include students who have a hardship.
- No reimbursement for coaches and AD. May have to consider paying for travel based on the time that coaches already give.

Concern expressed for demonstrated need (who decides this?). Discussion ensued noting that this is the compassionate part of this issue.

Should boosters fund the entire trip? There is a problem with this in that the District does not control the club. A discussion ensued about this.

With regard to athletic trips, in conjunction with booster club, the District needs to review, at the conclusion of an athletic trip, if things are reasonable and no one has been taken advantage of. A discussion ensued about having every other year trips in order for fund raising to take place. Taking a look at overnight extended trips will be next. Suggestion was made that perhaps the process as it moves along should be shared with the District.

It was noted that this topic acknowledges the importance of field trips and that we need assurances that they are good for parents, students, and coaches. Mike said he wants to share this information with those involved. This is a huge leap forward compared to where we were before.

5. Additional Purchase Card request – Mr. Kenney said that if someone is added to the purchasing card list, then AOC recommends to BOE. He noted that we have nine (9) purchasing cards now. What is feeling of AOC to expand cards to ASI, technology? Mike suggested that the only reason to give a card is that it is the only way to purchase something. The fact was expressed that some people don't want the responsibility or should have it.

6. The AOC membership will need to have a replacement for Mr. Kecskemety and new leadership determined. It was agreed that Mrs. Narotsky should stay on 2 for two years.

Adjourned at 5:18 p.m.

Respectfully submitted,

Veronica M. Walker, School District Clerk