

PITTSFORD CENTRAL SCHOOL DISTRICT

Audit Oversight Committee (AOC)

Wednesday, May 27, 2020

Virtual Mtg. by Zoom

3:30 pm

THOSE PRESENT: M. Pero, D. Kenney, L. Reister, T. Aroesty, V. Baum, C. Heagerty, T. Zuber

1. The minutes from the January 22, 2020 meeting were approved. Motioned by Mr. Aroesty, seconded by Mrs. Baum.
2. Tom Zuber from Mengel Metzger Barr (Ray Wager's office) discussed the preliminary audit and engagement letter. Mr. Zuber briefly explained the audit process and highlighted key areas relating to the typical communications they would have as part of the audit process. He noted that the process begins as a risk-based approach, by understanding what has changed from one year to the next. Mr. Zuber also noted that this year is unusual with working remotely. He said the first part of the audit approach is to recognize what has changed & then how to react to that change. The firm & district had to adjust processes & procedures to fit the new working environment, while also noting that the district had to restructure daily routines. Mr. Zuber noted that remote testing, phone conferences & video conferences with the district have gone very well.

Mr. Zuber reviewed an electronic handout highlighting the following areas:

- The scope of services
- Management responsibilities
- Auditing Approach
- Key Control Areas & Reacting to the changes
 - Claims Auditor
 - Purchasing Agent
 - Timing of Purchases
- Compliance
 - Child Nutrition
 - CARES Act (not until 2020-21)
 - Unemployment Relief
- Responsibilities regarding fraud risk
- General Fund – Fund Balances and Reserves
- Other items such as:
 - CARES ACT - Education Stabilization Funds (20-21)
 - School Lunch Loss or deficit
 - Extraclassroom Fund
 - Uniform Guidance
 - Cyber Security
 - Postemployment Benefits (OPEB) Retiree Health
 - GASB Updates
 - Statement 84, Fiduciary Activities – Effective June 30, 2020 (delayed until 2021)
 - Statement 87, Leases – Effective June 30, 2021 (delayed until 2022)

Mr. Zuber left the Zoom mtg. at 3:48 pm

3. AOC Review of Membership (terms & members) – think about for the Re-Org. mtg. in July as Mrs. Baum's term is up at the end of June 2020.

4. Mr. Kenney reviewed the NYS Comptroller memo which focused on managing the Fund Balance & Reserve levels during the COVID-19 crisis. He noted that Pittsford has already been doing 99% of the bulleted items for many years. Mr. Kenney pointed out the remaining percentage of ideas being pushed from the comptroller that could have far reaching, negative effects & is short-sighted if not thought through before possible implementation.
5. Mr. Pero briefly spoke on his meeting around how schools might be able to proceed in order to open in the fall.
6. Proposed/Suggested Meeting Dates for 2020-2021

Adjournment: 3:52 pm

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Deborah L. Carpenter". The signature is fluid and cursive, with a long horizontal stroke at the end.

Deborah L. Carpenter
School District Clerk