

PITTSFORD CENTRAL SCHOOL DISTRICT

Audit Oversight Committee (AOC)

Wednesday, June 2, 2021

Barker Rd. Middle School – Mtg. Room 410

3:30 pm

THOSE PRESENT: M. Pero, D. Kenney, L. Reister, J. Cimmerer, T. Aroesty, R. Sanchez-Kazacos, T. Zuber

THOSE ABSENT: I. Narotsky

1. The minutes from the January 20, 2021 meeting were approved.
2. Mr. Zuber from Mengel Metzger Barr & Co. LLP explained the annual audit process and highlighted key areas (shown below). He noted that the process begins as a risk-based approach, by understanding what has changed from one year to the next. He said the first part of the audit approach is to recognize what has changed & then how to react to that change.

Mr. Zuber reviewed the handout highlighting the following areas:

- The scope of services
- Management responsibilities
- Audit Approach
- Key Controls
- Significant Audit Areas
- Compliance
- Responsibilities Regarding Fraud Risk
- General Fund – Fund Balances and Reserves
- Other items such as:
 - CARES ACT - Education Stabilization Funds (20-21)
 - CRRSA Act and ARP Act – Education Stabilization Funds (After 6/30/21)
 - Unemployment Expense
 - Paid Leave
 - Transportation Aid
 - Uniform Grant Guidance
 - Cyber Security
 - GASB Updates
 - Statement 84, Fiduciary Activities – Effective year ended June 30, 2021
 - Statement 87, Leases – Effective year ended June 30, 2022

Mr. Zuber left the mtg. at 3:58 pm

3. Mr. Kenney noted that a recent treasurer retiree, from another district, would fill in while our Assistant Director of Finance will be out on maternity leave.
4. Dr. Cimmerer provided a data security/cyber security update on the following:
 - GreyCastle NIST (National Institute of Standards & Technology) Audit 2019
 - Victor Schools Incident – Winter 2021 Ransomware
 - Network Penetration Testing – Fall 2021 – “Converge” Security Auditors

A discussion ensued regarding hacking, vulnerabilities & firewalls.

Dr. Cimmerer left the mtg. at 4:28 pm.

5. Mr. Kenney noted the Engagement Letter & the Fiscal Advisors Services Agreement.

6. Committee Charter Review: Mr. Kenney noted that committee members would be changing. Mr. Aroesty has served for two consecutive terms (3 years each) and Mrs. Narotsky is leaving the BOE. To fill the vacancies, someone will be appointed to start a new 3-year term beginning July 1st (to replace Mr. Aroesty) and someone else will finish out the remaining 2 years left from Mrs. Narotsky's term.

7. Mr. Kenney noted the Comptrollers Audit went very smoothly even though it was primarily done remotely. An exit conference will be scheduled soon. Feedback from the audit: our website is extremely transparent.

Adjournment: 4:33 pm

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Deborah L. Carpenter". The signature is fluid and cursive, with the first name being the most prominent.

Deborah L. Carpenter
School District Clerk