

PITTSFORD CENTRAL SCHOOL DISTRICT

Audit Oversight Committee (AOC)

Wednesday, January 20, 2021

Virtual via ZOOM

3:30 pm

THOSE PRESENT: M. Pero, D. Kenney, L. Reister, T. Aroesty, R. Sanchez-Kazacos, I. Narotsky, C. Heagerty, T. Hungerford

1. The minutes from the September 23, 2020 meeting were approved.
2. The Single Audit Report – unqualified opinion, no material issues were found, agreed to recommend to BOE.
3. Mrs. Heagerty presented the Claims Audit Report. She summarized the various nominal findings and their status in the corrective action process. There was no evidence of fraud. Any issues that were found, were resolved and revolved completely around COVID. Mrs. Reister commented on a few petty cash instances. It was also noted that a comparative analysis of transactions from one year to the next, will be added to future reports to see trends.
4. Mrs. Reister and Mr. Kenney presented highlights of enhanced measures put into practice to detect errors, omissions and fraud attempts. The measures encompass financial transactions, unemployment claims, prox-card (badge) access in buildings, phishing e-mail and related technology. A discussion ensued regarding the volume of measures and attempts to compromise data and finances, as well as how the Business Office becomes aware of fraudulent attempts and how resources are used to stay abreast of the latest prevention strategies.
5. Independent Internal Auditor Mr. Hungerford, reported on the status of the AOC assigned special focus area. Fact finding interviews have been conducted with members of the Business Office, particularly Payroll and with the Assistant Superintendent of Human Resources. More testing and interviews with additional personnel are planned for in the coming weeks.

It was asked of the group to have next January's AOC mtg. in December – all agreed.

6. Mr. Kenney shared the following:
 - o NYS Comptroller's Fiscal Stress Report was released and PCSD was categorized as "No Designation" meaning we did not have indicators of financial stress.
 - o The District received word today that the NYS Comptroller intends to return to the District for the recurrent audit process starting in February. These audits are a continuation of the Comptroller's Five Point Plan that was put into place as a result of the Roslyn UFSD Fraud and Corruption sixteen years ago. The audits are to occur every five years, it has been seven years since the Comptroller audited PCSD. The auditors plan to meet with the Superintendent, Assistant Superintendent of Business/Finance, Director of Finance and the Board of Education President.

Next meeting is June 2, 2021

Adjournment: 4:06 pm

Respectfully submitted,



Deborah L. Carpenter
School District Clerk