



**MINUTES OF AN AUDIT COMMITTEE MEETING  
BARKER CENTRAL SCHOOL BOARD OF EDUCATION  
Monday, June 8, 2020 at 6:30 PM  
Board of Education Auditorium**

---

<b>PRESENT</b>	R. Atwater, H. Ecker, M. Clemens-Harris, C. Gancasz, L. Mead, J. Sweeney, V. Voss
<b>EXCUSED</b>	0
<b>ALSO PRESENT</b>	J. Reimer, M. Carter, C. Heiligenthaler, M. Eadie, M. Kramer J. Chiavone, Lumsden and McCormick Public - 1
<b>CALL TO ORDER</b>	President Atwater called the meeting to order at 6:30 PM.
<b>AGENDA</b>	Motion by Mr. Sweeney, seconded by Mrs. Clemens-Harris to approve the Audit Committee agenda for June 8, 2020 as presented. Yes: 7, No: 0 Motion carried.
<b>PRESENTATIONS</b>	Mr. Chiavone of Lumsden and McCormick presented an overview of the 2020 financial audit. He discussed the audit responsibilities and deliverables, audit schedule, scope and results, noting no single audit was required in 2020. He also discussed the impact of Covid-19 on this audit and how it will be performed by his company. He also reviewed the audit approach and major areas that would be covered as well as different areas as a result of the pandemic including FEMA grants and CARES Act. He then reviewed the basis for materiality with regard to the audit approach and provided an update on accounting standards and required communications.
<b>EXECUTIVE SESSION</b>	No executive session was called.
<b>ADJOURNMENT</b>	Motion by Mrs. Clemens-Harris, seconded by Mr. Mead, to adjourn the meeting at 6:47 PM. Yes 7, No 0 Motion carried.

Respectfully Submitted,

Mary H. Eadie, District Clerk