

PITTSFORD CENTRAL SCHOOL DISTRICT

Audit Oversight Committee (AOC)

Wednesday, January 7, 2026

Barker Rd. Middle School – Mtg. Room #410

3:30 pm

PRESENT: S. Cutaia, J. Casey, S. Pelusio, R. Scott, T. Hasseler, M. Pero, R. Smith

M. Pero noted that today's meeting was originally intended to include a review of the internal audit report. Due to the district's document digitization process, 426 boxes of files were shipped out for electronic conversion, resulting in delays in accessing electronically archived records needed to complete the required internal audit submissions. As a result, the review could not be completed in time for today's meeting. A separate 20-minute meeting will need to be scheduled solely to review the internal audit report, ideally before April 30th.

The following items were reviewed.

1. The minutes from the October 1, 2025 AOC meeting were approved.
2. Single Audit Report ending June 30, 2025
 - Focus: Federal Grant Program for Special Education.
 - Clean, unqualified opinion with no findings.
3. Extraclassroom Audit ending June 30, 2025
 - Focus: Student Funds
 - A few minor findings related to a Venmo account.
 - Issue was corrected & interested parties were counseled.
 - Corrective Action Plan
 - Communication with advisors/central treasurers about sales tax & profit and loss statements.
 - Additional guidance, intervention & training.
4. Budget Development for Next School Year
 - Very similar to last year, but with additional reductions.
 - Need to close approx. \$1.5 million gap – collaborative & ongoing process.
 - Budget forecast will have less fund balance available at year end than in prior years due to restricted state aid & the tax levy.
5. Current status of the Capital Project was discussed.

Adjournment: 3:49 pm

Respectfully submitted,



Deborah L. Carpenter
School District Clerk