

PITTSFORD CENTRAL SCHOOL DISTRICT

Audit Oversight Committee (AOC)

Wednesday, April 8, 2026

Sutherland High School – LGI room

3:45 pm

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

The Internal Audit report was not available to review at the January 7, 2026 meeting. Today's meeting was scheduled for the purpose of reviewing the report. The delay was due to the district's ongoing document digitization process. A total of 426 boxes of files were shipped to GRM for electronic conversion, but not all files had been scanned when the audit was scheduled. This delay resulted in the late receipt of the audit report.

The following item was reviewed.

1. 2024-2025 Internal Audit – Review of Internal Controls over the Purchasing and Accounts Payable Process

The district received a rating of Satisfactory which is the highest rating. No significant deficiencies exist.

There were three observations presented by the auditors:

1) Lack of scanned documentation

District's response – The Business Office began a record digitization effort in October 2025. Not all documents requested by the auditors had been scanned when the audit occurred. There is a plan in place to prioritize the order in which files are digitized. The target date for all records to be digitized is July 1, 2026.

2) Excess inactive vendors and remittance addresses

District's response – The Business Office acknowledges that the vendor database includes vendors who are no longer active. As vendors cannot be removed from the database, and the district will implement a process to identify inactive vendors and designate their records accordingly. The district will also begin to verify the remittance addresses of active vendors.

3) Delays in remittance

District's response – The previous process for approving invoices for payment often relied on interschool mail between accounts payable and schools/departments. The district now utilizes DocuWare for scanning and holding invoices, purchase orders and payment approvals. This has reduced the remittance time to vendors.

Adjournment: 4:00 p.m.

Respectfully submitted,

Nancy Neamtu

Assistant to the Asst. Supt. for Business