

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT

Audit Committee Meeting Minutes

September 15, 2020

MEMBERS OF THE COMMITTEE PRESENT: Thomas Donofrio, Marc Negrin, Manny Felouzis, Richard Petersen, Philip Reyling

MEMBERS OF THE DISTRICT PRESENT: Adriane Brower, Nicole Ciminiello, Doreen Lamm, Frank Mazzie

1. Opening

- The meeting opened at 7:00 p.m. in room 119 at Saxton Middle School;

2. Welcome

- Frank welcomed everyone to the first meeting of the 2020/2021 school year and made introductions of the Committee members and District personnel;
- Shari Diamond and Nicholle Mezier from Cerini and Associates introduced themselves.

3. Presentation of Review of Payroll and Human Resources report prepared by Cerini & Associates

- Shari and Nicholle gave a brief presentation to the Committee which outlined the various reports that Cerini & Associates has issued since their initial detailed risk assessment in 2014;
- Cerini & Associates has tested the following areas:
 - Review of Access Permissions (June 2015);
 - Review of Transportation (February 2016);
 - Review of Benefits (August 2016);
 - Review of IT Environment and nVision Permissions (December 2017);
 - Review of Human Resources (February 2018);
 - Review of School Session Days (September 2018);
 - Review of Special Education Revenues and Expenditures (May 2019);
 - Review of Payroll and Human Resources (May 2020).
- Shari and Nicholle discussed the various risk categories, and went through all of the findings included in the Review of Payroll and Human Resources report;
- The Committee discussed the proposed plan presented for the 2020/2021 fiscal year. Cerini & Associates will update the Risk Assessment and will test the following areas:
 - Benefits (Eligibility and Payments) – tentatively scheduled for December 2020;
 - Information Technology (Inventory of Equipment) – tentatively scheduled for Spring 2021;
- Cerini will also monitor any open recommendations from prior reports.
- The Committee recommended acceptance of the Payroll and Human Resources report, and will submit to the Board of Education for acceptance at the October 2020 Board of Education meeting.

4. Review of Request for Proposals (RFP) for External Auditing Services

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT

Audit Committee Meeting Minutes

September 15, 2020

- Nicole discussed the RFP process that the District will be following for external Auditing Services. The last RFP ends with the 2019/2020 audit.
- Nicole indicated that the RFP would be advertised in the next week and sent to potential firms.
- The RFP's will be due by November 3, 2020 to the District.
- Once the RFP's are received, the Business Office will analyze them and forward copies to the Committee for review. Interviews of the top 2 or 3 firms will be scheduled for late November/early December, so that the Committee can make a recommendation for the December Board of Education meeting.

5. Review of Upcoming Meetings

- October 5, 2020 – Presentation of financial reports FYE June 30, 2020 by the External Auditor, R.S. Abrams, LLC, to the Audit Committee at 6:00 p.m. in the District Office Conference Room;
- October 19, 2020 - Presentation of financial reports FYE June 30, 2020 by the External Auditor, R.S. Abrams, LLC, to the Board of Education.

6. Meeting adjourned at approximately 8:00 pm.