



SCHOOL ADMINISTRATIVE UNIT #51

23 Oneida Street, Unit 1

Pittsfield, New Hampshire 03263

Phone: (603) 435-5526 • Fax (603) 435-5331

Bryan Lane – Superintendent of Schools

PITTSFIELD SCHOOL BOARD
MEETING AGENDA

5:30 PM April 18, 2024
PMHS Media Center
Pittsfield Middle High School
School Board Meeting

Google Meet joining information:
Video call link: meet.google.com/ekb-odkn-dej

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ACTION ON AMENDED AGENDA
4. APPROVAL OF MINUTES April 11, 2024
5. PUBLIC INPUT ON AGENDA ITEMS
6. STUDENT REPRESENTATIVE
7. DIRECTOR OF STUDENT SERVICES
8. SUPERINTENDENT OF SCHOOLS
 - Last Date of School Date Change
 - Administrative Team Day-long Meeting
 - Budget and Grant Analysis
 - RFP for Food Service Program
 - Posted Positions for 2024-2024 School Year
 - Professional Staff Contracts
9. SCHOOL BOARD
 - Audit Bid
 - Policy Review First Reading
 - EFD - Access to School-Provided Meals

EH - Public Use of School Records
EHB - Records Retention and Disposition Schedule
EHB-R - District Records Retention Schedule

Policy Review Second Reading

EEAG - Use of Private Vehicles to Transport Students
EFA - Availability and Distribution of Healthy Foods
EFAA - Meal Charging
EBCB - Fire Drills
EFC - Free and Reduced-Price Lunch

10. COMMITTEE ASSIGNMENTS

- Budget Committee
- Drake Field and Facilities
- Negotiations
- Legislation
- Foss Family Scholarship
- Public Relations

11. PLAN AGENDA FOR NEXT MEETING

12. BOARD COMMENT

13. PUBLIC INPUT

14. ADJOURNMENT

DRAFT MINUTES OF THE PITTSFIELD SCHOOL BOARD
STATE OF NEW HAMPSHIRE
SCHOOL ADMINISTRATIVE
UNIT #51

PITTSFIELD SCHOOL BOARD
MINUTES

Pittsfield School Board Meeting April 11, 2024
Pittsfield Middle High School

MEMBERS PRESENT: Sandra Adams, Chairperson
Molly Goggin, Vice Chairperson
Tim Robinson
Adam Gauthier

OTHERS PRESENT: Bryan Lane, Superintendent
Derek Hamilton, PMHS Principal
Charlene Vary, Director of Student Services
Melissa Brown, PMHS Assistant Principal
Members of the Public

I. Mr. Lane called the meeting into session at 5:30 and led the Pledge of Allegiance

II. INTERVIEW OF SCHOOL BOARD CANDIDATES

- The School Board interviewed three candidates: Adam Cote, Sabrina Smith and Eric Nillson.

III. ACTION ON AMMENDED AGENDA

- Installing mailbox at PES
- Fire drill policy update from Mr. Robinson
- Auditor Accounting RFP Response
- Policy first reading of EFC add "Free and reduced priced lunch" should be one of the first reading policies.
- Drake field issues after storm
- Open Enrollment updates

Motion made by Mrs. Goggin and seconded by Mr. Gauthier to accept the amended agenda.
Vote: 4 – 0 approved

IV. APPROVAL OF MINUTES for March 21, 2024

- Several grammatical changes were noted.
- Under Staffing Updates - change title to Special Education Teacher/Case Manager.

- Page 3 Citizens Bank “the board was agreeable to this” instead of asking the question.
- General assurances “act” should be capitalized.
- Title I should be a roman numeral.
- Change time of adjournment to 7:57 pm.
- Change “she” to Mrs. Goggin.
- Capitalize Tiger.
- Page 5 insert the word “issue” after food service.
- Eklof is Peters last name.

Motion to approve minutes by Mr. Gauthier and Mrs. Goggin, seconded the motion.
Vote 4-0 to approve the motion

V. PUBLIC INPUT ON AGENDA ITEMS

None

VI. STUDENT REPRESENTATIVE

None

VII. PITTSFIELD ELEMENTARY – Mrs. White

Mrs. White was unable to attend the session and the Board agreed to read her report individually.

VIII. PITTSFIELD MIDDLE HIGH SCHOOL – Mr. Hamilton

End of Third Quarter & Spring Conferences:

- Progress reports were distributed Tuesday, April, 9, 2024.
- Spring Conferences began on Monday, April 8, 2024.
- Learning Studio onboarding is held in the Spring and Fall to help students make informed choices in course offerings.

Family Support Coordinator:

- Katherine Price is the new Family Support Coordinator.
- Ms. Price has already assisted families to obtain Medicaid and food stamps.
- Most common needs are centered around mental health and securing a place to live.

National Honor Society:

- The Annual Induction Ceremony will be held on Thursday, March 11, 2025 at 6:00 pm.
- We are proud to be inducting five new members.
- We are also thankful to Miss Brown for her guidance.

Senior Scholarships:

- The Foss Family Scholarship application period began April 1, 2024.
- Students can contact the Guidance Department to get scholarship applications and resources.
- Scholarship recipients will be announced at the Senior Awards Night on June 7, 2024.

- Foss Family Scholarship recipients will be announced on June 8, 2024.
- We express our gratitude to all the local organizations, businesses and families who offer this generous financial support to the students.

Upcoming School Events:

- Multiple events have already been held some of which include the Class of 2026 Spring Dance, SAT Test, and Granite Edvance: Applying to College 101.
- Class of 2024: Senior Social on April 16
- School Beautification Day on April 18 will be postponed and may be rescheduled for May.
- Spring Break takes place April 22 – 26.
- SAS Testing for Grades 6 – 8 takes place April 29 through May 3.

Course offering question from community member – wondering about a course description for the Government in Action Class.

Mr. Hamilton stated the class is to learn how funding for education works as a civic action project. The students would research and identify issues and develop actions in a civic project around those issues they identified.

Community member was concerned that this is a class in political activism.

Mr. Hamilton stated the class did a voter registration plan. They recognized young voters were uninformed on the voting process and how to register to vote. They partnered with the Town Hall to help young voters to register to vote. These are just two examples of what the class would teach.

Mrs. Goggin stated it is education and the topics are self-selected by the students and what they deem are important. The school is not determining the topics for them.

Mrs. Goggin asked if there anything that board can do to help Ms. Price help families.

Mr. Hamilton replied that Ms. Price would be able to answer that more accurately than he would and will pass that along to her.

IX. SUPERINTENDANT OF SCHOOLS

Nominations for Certified Professional Staff:

- Contracts are ready to go out to all professional staff.
- The additional workshop day added to the calendar was brought up as a concern because it doesn't follow language of the contract. The Education Association of Pittsfield feels it is not in the spirit of the contract as it is written, and it should be brought up during negotiations starting next year. That day was removed and it was added to the end of the school year.

Grant Process:

- Mr. Lane is continuing to work on the Grants.
- Mr. Lane is looking to hire someone to take over the grant process. The grant process is not normally something in the Superintendent's job description.
- Mr. Lane will bring this request forward to the Board in May to further discuss funds and hiring.

Reflections on Modifications to ED 306

- Some changes are harmless but some seem restrictive and could be detrimental to the ability of the school to make decisions or may not be in the benefit of the district itself.

- The State Board of Education was discussing it today, April 11, 2024 as it appears on their agenda.

COVID- 19 Protocol:

- The nurses would like the board to vote on changes to the policy since protocols by the CDC have changed.
- The recommended protocol is: When people get sick with a respiratory virus, the updated guidance recommends that they stay home and away from others. For people with COVID -19 and influenza, treatment is available and can lessen symptoms and lower the risk of severe illness.
- Notice it does not say mask and stay home for 5 days like the old policy.

Motion made by Mr. Robinson that the board adopt the most up-to-date CDC guideline so the board doesn't have to vote anytime it changes and Mrs. Goggin seconded the motion.

Mr. Gauthier was concerned that there is no recommendation on number of days to be out.

Mr. Lane stated the standard is always 24 hours regardless so it would stay that way.

Mrs. Goggin stated if the CDC doesn't give a specific timeline its interpretive and doesn't know if the board wants to be more restrictive.

Mr. Gauthier stated that since there is no clarity on time to return he believes the board should recommend to add 24 hours' symptom free before returning.

Vote: 4-0 to approve

Drake field:

- A tree branch fell on the grandstand from a neighbor's tree.
- We need someone to go and cut up the branch.
- The membrane of the overhang on the bandstand is also damaged by a branch.
- The Superintendent was contacted by a representative for an incoming daycare next to Drake field. The black fence needs to be painted for their ability to meet licensing standards and to open. He wanted to know if the school was responsible to do that. Mr. Lane advised him that the school is not responsible to paint it.

State Board:

- The State Board of Education appears to have found in favor of the family in the tuition for open enrollment issue. That would make us liable for tuition for open enrollments. We should have a letter in the next week on the finding.
- If we appeal it would create additional costs to pay the lawyer and court costs.
- Not having seen their official decision, it appears the State Board of Education's logic is that since there was no vote on the statue therefore you don't get to decide how many students do or don't go.
- Under the procedure of adoption on the decision, if the town votes to be an open enrollment school they can make that number 0. We can allow students from open enrollment schools but we can also set the number from 0 to 100%.
- The upside of 0% is that we can determine how much money the district is willing to spend to send kids somewhere else. For example: if limit is 2 and the schools rate is \$20,000 then 80% of that is \$16,000, and the adequacy money goes with the student, that lessens to \$12,000. If we had 10 students that did decide to do that it would be \$120,000 and that would be 1% of our budget.
- As soon as the Superintendent receives the documents on the decision and recommendations from lawyers he will include them in the May board meeting.

- Mrs. Goggin stated that she believes we are handing over our tax dollars and control over the school system in the district.
- Mr. Lane stated other school districts may want to join and share costs if they are in the same situation Pittsfield is facing.
- There will have to be a line in the budget for this purpose and if we do that are we by default agreeing to the decision.

X. SCHOOL BOARD

Calendar:

- Last day is June 23rd with the 5 snow days
- September misspelled
- Early release date is 25th
- January Civil Rights/Martin Luther King Jr Day

Motion to approve the calendar made by Mrs. Adams and seconded by Mrs. Goggin.

Vote: 4 to 0 to approve

Nomination List Approval:

- Need board to approve the list as presented.
- Mrs. Goggin made the motion, Mr. Gauthier seconded
- Vote 4 to 0 to approve

Policy Review First Reading

- EEAG – Use of Private Vehicles to Transport Students
- EFA – Availability and Distribution of Healthy Foods
- EFAA – Meal Charging
- EFC – Free and Reduced-Price Lunch

Policy Review Second Reading

- EC – Building and Grounds Maintenance
 - Change dean of operations to superintendent.
 - Mr. Gauthier made a motion to accept the policy as amended, and was seconded by Mr. Robinson
 - Vote: 4 – 0 to approve the motion
- ECA – Buildings and Grounds Security
 - Change dean of operations to building principal.
 - Motion to accept that policy as amended was made by Mr. Gauthier and was seconded by Mrs. Goggin.
 - Vote 4 – 0 to approve the motion
- ECAC - Vandalism
 - Change dean of operations to principal.
 - Motion to accept policy modification made by Mr. Gauthier and seconded by Mrs. Goggin.
 - Vote: 4 – 0 to approve the motion
- EEAA – Video and Audio Recordings in School and On School Property
 - Page numbers and EEAA need to be added to page 2.

- Motion made by Mr. Gauthier and seconded by Mrs. Adams.
- Vote 4 – 0 to approve the motion.

Mrs. Adams discussed a request for the need to install a mailbox at the PES. This is due to the difficulty delivering mail into the building as there is no parking available at the PES. Mr. Lane questioned if the mail department can use Winant Road to meet their need. Mrs. Adams will speak with the postmaster about the options available.

Mr. Lane will have audit reports available soon for the boards consideration and approval.

Emergency drills were tabled. Mr. Robinson recommends to go with the state law fire code recommended from the Fire Chief. The Fire Chief expects 10 drills a year. Mr. Lane will bring forward for a second reading at a future board meeting.

XI. COMMITTEE ASSIGNMENTS

- Budget Committee- none
- Drake Field and Facilities- none
- Negotiation- none
- Legislation- none
- Foss Family Foundation- none
- Public Relations- none

XII. PLAN FOR NEXT AGENDA April 18, 2024

- Emergency Drill Policy
- Update on State Board decision on open enrollment
- Committee Assignments are tabled until after the fifth Board member is sworn in.
Motion made by Mr. Robinson and seconded by Mrs. Adams.
- Vote 4 – 0 to approve.

XIII. BOARD COMMENTS

- Mr. Gauthier thanked Mrs. Adams and Mrs. Goggin for organizing the distribution of the eclipse glasses.
- Mr. Gauthier commended the school administration and staff for their work with getting juniors and most of the seniors to take the SAT.
- Mrs. Goggin commended the applicants for the school board position for getting involved.
- Mrs. Adams has the contact information of the person who provided the eclipse glasses and will send in an email with their information for future reference.

XIV. PUBLIC INPUT

Sabrina Smith commended the course offerings this year. Sabrina Smith asked if the Government in Action Program included information about students getting funding for school if students didn't sign up for the draft. Mr. Lane stated that all students have the ability to opt out.

XV. ADJOURNMENT

- Mrs. Adams: recommend to go to a nonpublic session under RSA 91- II-3 A and C.
- Roll call vote was taken and all agreed.
- Nonpublic at 7:47pm

NON-PUBLIC

Motion to exit non-public made by, second by Mrs. Goggin

Vote 4-0 to approve the motion

Motion to adjourn made by, second by

Vote 4-0 to adjourn the meeting at



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Pittsfield, New Hampshire 03263

Phone: (603) 435-5526 • Fax (603) 435-5331

Bryan Lane – Superintendent of Schools

SUPERINTEDENT'S REPORT

APRIL 18, 2024

With the two days of no school due to inclement weather, the last day of school is now scheduled for Friday June 14. There was minor damage done to the grandstand roof at Drake Field when a branch fell on it. We are seeking out some professional assistance to come in to remove the branches and to repair a hole that was created when the branch hit the structure.

The Administrative team will be having a daylong meeting on Tuesday April 23. We will be looking at goal setting and determine the needs that we see as we move into the 2024 -25 school year.

I have requested that Bill Carr, give me access to the Tyler Technologies Software. I need to do a full analysis of the current budget including grants, to ensure that we are in a good place financially as we move into the end of the school year. It has been my practice to have no budget transfers within the budget. There have been some items that have put into the General Fund that should have been put into the Grant Fund. It may be necessary to bring to the Board budget transfers for balances out of the General Fund and into the Grant budget to create a more accurate record of our finances.

I have been working with the DOE to finalize the RFP for our food service program. Our contract with Fresh Picks is ending in June. There is a specific procedure to follow in order to meet federal regulations.

The following positions have been posted for the 2024-25 school year:

- Sixth Grade Teacher
- Special Education Case Manager- PES, 2 positions
- Special Education Case Manager- PMHS
- PMHS Art Teacher
- Title I Teacher- PES
- Business Manager
- Kindergarten Teacher

All contracts for professional staff have been distributed. They are due back signed by Monday April 29. If there is someone actively interviewing who requests an extension, that request needs to be made to my office and a three-week extension will be granted. After verification of an intent not to renew, positions will be posted as soon as possible and we will be going through the process to bring candidates for nomination to the School Board for your consideration.

| | Aug. 1 | Aug. 15 | Sept. 7 | Sept. 15 | Oct. 15 | Nov. 15 | Dec. 7 | Jan. 15 | 15-Feb. | March | April | May | June |
|----------------|--------|---------|---------|----------|---------|---------|--------|---------|---------|-------|-------|-----|------|
| Pres School | 5 | 6 | 17 | 16 | 16 | 16 | 16 | 17 | 17 | 17 | 18 | 18 | |
| Kindergarten | 29 | 30 | 29 | 28 | 28 | 28 | 28 | 29 | 30 | 30 | 30 | 30 | |
| First Grade | 31 | 33 | 32 | 32 | 32 | 32 | 33 | 33 | 33 | 33 | 33 | 33 | |
| Second Grade | 30 | 29 | 27 | 27 | 27 | 27 | 27 | 27 | 28 | 27 | 27 | 27 | |
| Third Grade | 43 | 44 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 42 | |
| Fourth Grade | 35 | 35 | 34 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | |
| Fifth Grade | 46 | 46 | 43 | 43 | 45 | 45 | 45 | 46 | 46 | 46 | 46 | 45 | |
| Sixth grade | 34 | 36 | 33 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | |
| Seventh Grade | 41 | 41 | 38 | 37 | 37 | 37 | 37 | 37 | 36 | 36 | 36 | 36 | |
| Eighth Grade | 58 | 56 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | |
| Ninth Grade | 51 | 53 | 61 | 64 | 64 | 63 | 62 | 64 | 66 | 66 | 66 | 65 | |
| Tenth Grade | 44 | 44 | 43 | 42 | 42 | 42 | 39 | 38 | 34 | 34 | 34 | 33 | |
| Eleventh Grade | 35 | 36 | 29 | 29 | 30 | 30 | 33 | 34 | 36 | 36 | 36 | 36 | |
| Twelfth Grade | 27 | 27 | 26 | 27 | 26 | 26 | 27 | 28 | 30 | 30 | 30 | 30 | |
| Total | 509 | 516 | 498 | 496 | 498 | 497 | 498 | 504 | 507 | 507 | 507 | 503 | |
| PES | 219 | 223 | 225 | 222 | 224 | 224 | 225 | 228 | 230 | 230 | 230 | 228 | |
| MS | 133 | 133 | 114 | 112 | 112 | 112 | 112 | 112 | 111 | 111 | 111 | 111 | |
| HS | 157 | 160 | 159 | 162 | 162 | 161 | 161 | 164 | 166 | 166 | 166 | 164 | |
| Total | 509 | 516 | 498 | 496 | 498 | 497 | 498 | 504 | 507 | 507 | 507 | 503 | |



SCHOOL ADMINISTRATIVE UNIT #51
23 Oneida Street, Unit 1
Pittsfield, New Hampshire 03263
Phone: (603) 435-5526 • Fax (603) 435-5331
Bryan Lane – Superintendent of Schools

TO: The Pittsfield School Board
FROM: Bryan Lane
DATE: 4/15/24
RE: FINANCIAL AUDIT BIDS

I receive two responses from the four auditing firms that we contacted.

Nathan Weschler and Company responded that they could not put forward a bid.

Plodzick and Sanderson gave an estimated bid of \$15,325. Their materials are included with this memo.

I recommend that the Board accept the bid from Plodzick and Sanderson.



NATHAN WECHSLER & COMPANY
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

March 26, 2024

Bryan Lane
Superintendent of Schools
Pittsfield School District
23 Oneida Street, Unit 1
Pittsfield, NH 03263

Dear Mr. Lane:

We have reviewed your request for audit services and appreciate having been given the opportunity.

After careful consideration of the information provided, we regret that we will be unable to submit a proposal for the services requested at this time. Due to the nature and size of the organization, we feel that another audit firm would be a better fit for your needs.

We wish you success in accomplishing your mission and future goals.

Once again, we thank you for the opportunity.

Yours truly,

Kelli D'Amore, CPA
Nathan Wechsler & Company
Professional Association
Certified Public Accountants

In accordance with Circular 230 (US Treasury Regulations governing tax practice), please note: This letter and any attachment was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer.

**PROPOSAL FOR AUDITING SERVICES FOR
*PITTSFIELD SCHOOL DISTRICT***

**FOR THE FISCAL YEAR ENDING
JUNE 30, 2023**

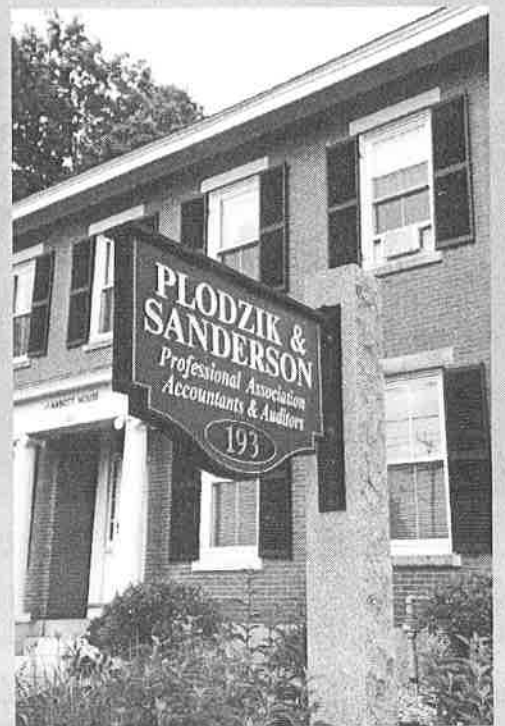
SUBMITTED BY:

Plodzik & Sanderson, P.A.
193 North Main Street
Concord, New Hampshire 03301
Tel. (603) 225-6996
plodziksanderson@plodzik.com



Contact Person:

Michael J. Campo, CPA, MACCOY
Director



Date Submitted:
April 12, 2024

PROPOSAL FOR AUDITING SERVICES FOR

PITTSFIELD SCHOOL DISTRICT

FOR THE FISCAL YEAR ENDING
JUNE 30, 2023

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PROPOSAL FOR AUDITING SERVICES FOR

PITTSFIELD SCHOOL DISTRICT

FOR THE FISCAL YEAR ENDING
JUNE 30, 2023

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Maria A. Piro, CPA**

Michael J. Campo, CPA, MACCY*

Sybil Y. Petro, CPA, CFE, MSAA**

Letter of Transmittal

April 12, 2024

Members of the School Board
and Mr. Bryan Lane, Superintendent of School
Pittsfield School District
23 Oneida Street, Unit 1
Pittsfield, NH 03263

Re: Audit Proposal

Dear Members of the School Board and Mr. Lane:

We at Plodzik & Sanderson, P.A. are pleased to present our proposal to provide external audit services for the fiscal year ending June 30, 2023. Our Firm has experienced continuous growth and success as we meet and exceed client expectations. Our overall goal is to provide responsive and innovative services of the highest quality to our clients.

For over 48 years, our expertise in governmental auditing and accounting, combined with our vast access to resources has added value to the services we provide our clients. Our highly trained engagement team maintains a knowledgeable, non-intrusive approach to the audit, in order to deliver an audit of exceptional quality, while minimizing disruptions in the conduct of the School District's on-going operations.


Our audit approach is tailored specifically to your operations and reporting requirements. Due to more stringent requirements instituted by the auditing profession in recent years, many long-standing audit procedures and methods have changed. Risk-based audit standards give us a more complete picture of your organization, including how you operate, the risks you face, and how you are addressing those risks. The result is an in-depth understanding of your entire operation and greater assurance of the reliability of your financial statements.

As a Director listed on this proposal, I am authorized to make representations for and to bind our Firm. Should you have any questions, I encourage you to contact me via telephone at (603) 225-6996 or email at mcampo@plodzik.com.

I am confident that our proposal addresses your needs and look forward to discussing and reviewing its content with you. We would welcome this opportunity to differentiate our Firm from our competition and further discuss our approach in providing quality service.

Plodzik & Sanderson, P.A. certifies that all information provided in this proposal is accurate and complete to the best of our knowledge. Prices in this proposal are a firm and irrevocable offer for 60 days from the date of the proposal.

Sincerely,



Michael J. Campo, CPA, MACCY
Director

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

www.plodzik.com

PLODZIK & SANDERSON, P.A.
23 ONEIDA STREET, UNIT 1
PITTSFIELD, NH 03263
TEL: (603) 225-6996
FAX: (603) 225-6997

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

PROFESSIONAL EXPERIENCE AND QUALIFICATIONS

The Firm

Our Firm has been a leader in the municipal sector since the Firm was founded in 1975 by Stephen D. Plodzik and Robert E. Sanderson. The Firm provides auditing, accounting, taxation, forensic accounting, and management advisory services to a wide range of governmental, commercial, and non-profit organizations throughout New Hampshire.

We are committed to providing high quality audit services to our 225 governmental clients in New Hampshire. We are considered a leader in the governmental auditing area because of our unmatched level of expertise and years of experience in governmental auditing services. Our professional staff members recognize and understand the needs of local officials and the issues facing management of those governmental entities.

The offices of Plodzik & Sanderson, P.A. are located at 193 North Main Street, Concord, New Hampshire and 170 South River Road, Suite 103, Bedford, New Hampshire. The Pittsfield School District's audit will be conducted from the Concord office.

Licensure

Plodzik & Sanderson, P.A. is in compliance with the State of New Hampshire licensing standards for accountants in public practice as outlined in NH RSA Chapter 309-A. All licensed accountants meet these requirements.

Professionals Assigned to Audit

Plodzik & Sanderson, P.A. maintains a dedicated staff of governmental accountants and auditors as well as a commercial staff that provides accounting and audit support to the governmental division throughout the year. An overview of our firm is as follows:

| | <u>Governmental</u> | <u>Commercial</u> | <u>Total</u> |
|---------------------------------|---------------------|-------------------|--------------|
| Directors | 2 | 1 | 3 |
| Senior Manager | 1 | 0 | 1 |
| Managers | 4 | 0 | 4 |
| Senior Auditors | 3 | 0 | 3 |
| Other Professional Staff | 11 | 4 | 15 |
| | <u>21</u> | <u>5</u> | <u>26</u> |

Staff that would be assigned to an engagement are trained and experienced in the procedures required, and are continually supervised.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

We anticipate that the following individuals will comprise the audit team:

Michael J. Campo, CPA, MACCY – Director In-Charge



Biography

Michael J. Campo has been a governmental auditor with Plodzick & Sanderson, P.A. since 2004, and was promoted to Senior Auditor in 2008, to Senior Manager in 2013, and became a Director in 2016. During this time, he has performed audits of the financial statements of towns, cities, school districts, school administrative units, village districts, water precincts, federal grant programs, and special governmental entities.

Qualifications

Certified Public Accountant in the State of New Hampshire

Over 19 years of experience auditing local governments in New Hampshire and experience in Maine

Over 95 percent of billable time relates to governmental clients

Professional Memberships/Involvement

New Hampshire Government Finance Officers Association

New Hampshire Association of School Business Officials

New Hampshire Society of Certified Public Accountants (NHSCPA)

Member of the American Institute of Certified Public Accountants (AICPA)

AICPA Emerging Partners Program

Small Business Administration Emerging Leaders Program

Greater Concord Chamber of Commerce

Education

Graduated from Plymouth State University,
B.S. Degree in Accounting and a minor in Economics

Graduated from Rutgers University,
Master's degree in Governmental Accountancy

Continuing professional education as required by AICPA and GAO

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Sheryl A. Pratt, CPA – Director (Engagement Quality Control Review)



Biography

Sheryl A. Pratt has been a governmental auditor with Plodzik & Sanderson, P.A. since 1991, and has been a Director and Officer of the Firm since 2005. During that time, she has performed audits of the financial statements of towns, cities, school districts, school administrative units, village districts, water precincts, federal grant programs, and special governmental entities.

She has been a presenter for many organizations, including Tri-State ASBO, NH ASBO, NHAEO, and the NHGFOA, on various topics related to governmental accounting. Sheryl has assisted the NH Tax Collector's Association with the preparation of training materials, and has worked with the NH Government Finance Officers Association training committee.

Qualifications

Over 33 years of experience auditing local governments in New Hampshire, Maine, and Vermont

Over 95 percent of billable time relates to governmental clients

Professional Memberships/Involvement

New Hampshire Government Finance Officers Association

New Hampshire Association of School Business Officials

American Institute of Certified Public Accountants (AICPA)

New Hampshire Society of Certified Public Accountants (NHSCPA)

Education

Graduated from Plymouth State College with a B.S. Degree in Business Administration and a minor in Psychology

Graduated from New Hampshire College with a B.S. Degree in Accounting

Continuing professional education as required by AICPA and GAO

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Tyler A. Paine, CPA – Manager in Charge



Biography

Tyler A. Paine has been a governmental auditor with Plodzick and Sanderson, P.A. since 2009, and has been a Manager with the organization since 2013. During this time, he has performed audits of the financial statements of towns, cities, school districts, school administrative units, village districts, water precincts, federal grant programs, and special governmental entities.

Qualifications

Over 15 years of experience auditing local governments in New Hampshire

Over 95 percent of billable time relates to governmental clients

Education

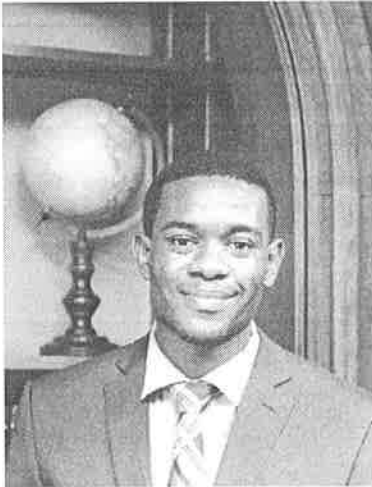
Bachelor of Science in Accounting from Plymouth State University in New Hampshire

Continuing professional education as required by AICPA and GAO

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Julian Omeally – Senior Auditor



Biography

Julian Omeally joined Plodzick & Sanderson, P.A. in 2018 as a Staff Auditor after holding a similar position with the Massachusetts based firm Powers & Sullivan, LLC. During his time with Plodzick & Sanderson, P.A. he has performed audits of the financial statements of cities, towns, charter schools, school districts, school administrative units, village districts, federal grant programs and special government entities. Julian is currently sitting for the Certified Public Accountant exam.

Qualifications

Over 6 years of experience auditing local governments in New Hampshire and Massachusetts

Over 90 percent of billable time relates to governmental clients

Education

Graduated from Southern New Hampshire University, with a B.S. Degree in Accounting and Finance and an M.S. Degree in Professional Accountancy

Continuing professional education as required by AICPA and GAO

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Theodore J. Proctor, CPA, MSA, Staff Auditor



Biography

Theodore J. Proctor has been a governmental auditor with Plodzik and Sanderson, P.A. since May of 2021. During this time, he has performed audits of the financial statements of towns, cities, school districts, school administrative units, village districts, water precincts, federal grant programs, and audits under Uniform Guidance.

Qualifications

Completing his 3rd year of experience auditing local governments in New Hampshire in May

Over 95 percent of billable time relates to governmental clients

Education

Master of Science in Accounting from the University of New Hampshire

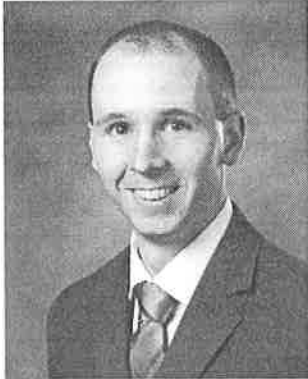
Bachelor of Science in Accounting from Plymouth State University

Continuing professional education as required by AICPA and GAO

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Brian P. McDermott, CPA – Federal Compliance Manager



Biography

Brian P. McDermott joined Plodzik & Sanderson, P.A. in July 2020. He is a Certified Public Accountant licensed in Massachusetts and New Hampshire. Brian has extensive knowledge in auditing the financial statements of towns, cities, school districts, school administrative units, village districts, and water precincts. Brian's experience also includes auditing municipalities that prepare an Annual Comprehensive Financial Report (ACFR) and has participated in various forensic engagements. In addition, Brian regularly performs compliance audits in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Qualifications

Over 15 years of experience auditing local governments in New Hampshire, Maine, Massachusetts, and Vermont

Over 95 percent of billable time relates to governmental clients

Professional Memberships/Involvement

New Hampshire Government Finance Officers Association

Massachusetts Society of Certified Public Accountants (MSCPA)

New Hampshire Society of Certified Public Accountants (NHSCPA)

Member of the American Institute of Certified Public Accountants (AICPA)

Association of Certified Fraud Examiners

Education

Graduated from Saint Michael's College,
B.S. Degree in Accounting

Continuing professional education as required by AICPA and GAO

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Additional Staff

Our pool of additional governmental accounting staff who are available to assist on the engagement are listed below:

Ashley Miller Klem, CPA, Senior Manager – 16th year auditing local governments in New Hampshire, with experience in Maine and Vermont

Kyle Gingras, CPA, Manager – 15th year auditing local governments in New Hampshire, with experience in Maine and Vermont

Ryan Gibbons, CPA, Manager – 8th year auditing local governments in New Hampshire

Alexander Gamache, Senior Auditor – 4th year auditing local governments in New Hampshire

Justin Larsh, Senior Auditor – 5th year auditing local governments in New Hampshire

Lois Otchere, Staff Auditor – 5th year auditing local governments in New Hampshire with experience auditing local governments in Massachusetts

Ethan Blevins, Staff Auditor – 4th year auditing local governments in New Hampshire

Ted Proctor, Staff Auditor – 3rd year auditing local governments in New Hampshire

Shannon Crowley, Staff Auditor - 2nd year auditing local governments in New Hampshire

Cole Corbett, Staff Auditor – 2nd year auditing local governments in New Hampshire

Natalie Smith, Staff Auditor – 2nd year auditing local governments in New Hampshire

Sean Menard, Staff Auditor - 2nd year auditing local governments in New Hampshire

Taylor Frenette, Staff Auditor - 2nd year auditing local governments in New Hampshire

Nicholas Blake, Staff Auditor - 1st year auditing local governments in New Hampshire

Marcos Marengo Trigueros, Staff Auditor - 1st year auditing local governments in New Hampshire

The engagement plan will utilize up to 4 of the above staff members to assist with the audit, with the intention of rotating members of the team to ensure independence.

Firm's Policy on Notification of Changes in Key Personnel

While the intent of the firm is to reassign the same staff to return engagements each year, this may not be possible for unforeseen reasons at the time this proposal is prepared. However, we will notify the Superintendent Schools and Other members of finance in writing of any changes in personnel, either supervisory, or staff level and would allow the School District the right to approve or reject replacements.

Use of Sub-Contractors

Plodzick & Sanderson, P.A. does not utilize sub-contractors.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Independence

Plodzick & Sanderson, P.A. has internal operating procedures to insure its independence from current and potential clients. We accomplish this through continuous monitoring, and by requiring written documentation from each member of our staff annually. Our Firm shall give the School District written notice of any relevant professional relationships entered into during the period of this agreement.

Plodzick & Sanderson, P.A. is independent of Pittsfield School District as defined by auditing standards generally accepted in the United States.

Ethics in Public Contracting

Plodzick & Sanderson, P.A. certifies that our proposals are made without collusion or fraud and that we have not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer, or subcontractor in connection with our proposals, and that we have not conferred on any School District employee having official responsibility for this procurement transaction, any payment, loan, subscription, advance, deposit of money, services, or anything more.

Debarment Status

Plodzick & Sanderson, P.A. certifies that we are not, or have ever been, debarred from submitting bids or proposals on contracts by any agency of the State of New Hampshire and the federal government, nor are we an agent of any person or entity that is currently debarred from submitting bids on contracts by any agency of the State of New Hampshire for the federal government.

Similar Engagements with Other Governmental Entities

We have long-term relationships with many School Administrative Units and School Districts in New Hampshire. Our School Administrative Unit and School District clients, listed below, would be a good representation of audit clients. All have director, senior manager, or manager staffing for the fieldwork process.

- | | |
|--|--|
| 1. Jaffrey-Rindge Cooperative School District Ms. Carrie Broderick Business Administrator (603) 532-8122 | Type of Audit: Financial and Single Audit Year End: June 30, 2023 Director: Michael J. Campo |
| 2. Timberlane Regional School District Ms. Maria Watkins CFO Business Administrator (603) 382-6119 | Type of Audit: Financial and Single Audit Year End: June 30, 2023 Director: Michael J. Campo |
| 3. Merrimack School District Mr. Matt Shevenell Assistant Superintendent for Business (603) 424-6200 | Type of Audit: Financial and Single Audit Year End: June 30, 2023 Director: Michael J. Campo |

In addition to the valued clients listed above, we work with more than 225 other local governments in New Hampshire. Our client retention history has been excellent and several of the governments have been clients for more than 30 years.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Quality Control Procedures

Plodzik & Sanderson, P.A.'s Quality Control System is designed to assure full and proper completion of audit objectives. This quality control system is fully documented and addresses the issues of independence, assigning personnel to engagements, consultation, supervision, hiring, professional development, advancement, acceptance and continuation of clients, and inspection to ensure that the system is functioning properly. Plodzik & Sanderson, P.A. is a voluntary participant in the American Institute of Certified Public Accountants' Quality Review Program, which requires an outside review every three years and has received a rating of pass each time. In addition, we are members of the AICPA's Governmental Audit Quality Center which promotes the importance of quality governmental audits.

The following is a partial listing of our procedures. If you wish, we would be pleased to discuss our quality control system with you further.

- Personnel are assigned to engagements on the basis of experience and engagement manpower requirements.
- Our audit programs are comprehensive and designed to test for accounting and statutory compliance in an efficient manner. They are continually evaluated by directors and senior staff, and modifications are made as needed.
- We hold a pre-audit planning meeting including all members of the audit team for the purpose of minimizing the individual learning curves and discussing the optimum procedures, which will meet client needs.
- Upon completion of the entire audit to the satisfaction of the Manager, the Director-In-Charge reviews the completed audit once again with the audit team to determine that the objectives have been met and that the conclusions have been clearly presented.
- A Director or Senior Manager, who is not involved with the engagement, will review the audit prior to the finalization and release of the audit report.
- We hold an exit conference with the client to detail the use of the audit reports, if requested.
- In addition to professional requirements for continuing education, our senior level staff, and directors meet regularly to discuss current accounting and related legal or regulatory issues facing clients.
- Formal workshops are held for our governmental auditors.
- We have a good rapport and reputation with State and Federal agencies with whom we communicate on a regular basis.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

SERVICES TO BE PROVIDED

Scope of Services

Plodzik & Sanderson, P.A. agrees to meet or exceed the following performance specifications:

1. We shall perform a financial and compliance audit of all funds reported in the Pittsfield School District's financial statements.

The audit shall be conducted to satisfy the requirements of the State of New Hampshire Departments of Education and Revenue Administration and applicable State and Federal laws and regulations.

2. In connection with the examination of the records and financial statements, we shall review the system of internal control, operating procedures, and compliance with budgetary and legal requirements by the School District.

This review of internal control will include a review of the related processing controls with respect to data processing operations.

This review will also include but not be limited to the areas of physical security, system and program documentation, input/output controls, and controls over use and retention of electronic files.

3. We shall perform a financial and compliance audit in accordance with the Single Audit Act of 1996 and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
4. We view our engagements with the School District as an ongoing professional relationship in which we will provide occasional advisory services, as needed, during the course of each year. As such, we will consult as required on auditing, accounting, financial reporting, and operating questions, which may arise during the course of each year. In addition, we will provide the School District with information on current developments which would affect the School District's financial operations.
5. We agree to make available all working papers upon request, to meet any School District's financial need, as well as in accordance with any Federal or State grant provision. Working papers will be kept for five years from the submission of the final audit report.
6. The Manager In-Charge will hold an entrance conference with School District's officials to confirm or adjust the objectives, and to discuss our requirements and procedures with the School District's staff so that it can cooperate comfortably.
7. The Director In-Charge of the audit will be available to attend public meetings at which the audit report may be discussed. The Director and/or Manager In-Charge of the audit will also be available to discuss the audit report with the School District's financial staff as required.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Audit Work Plan

Our audit plan for each of the fiscal years involves six (6) stages for each audit. These stages are:

- Stage 1** Planning
- Stage 2** Risk Assessment
- Stage 3** Preparation of the Overall Audit Plan
- Stage 4** Conducting the Interim Audit
- Stage 5** Conducting the Final Audit
- Stage 6** Reporting

Stage 1 Planning

Plodzik & Sanderson, P.A. will meet with key staff to plan the audit services for the year. These meetings will discuss all audit issues and the proposed interim work plan. During this phase, we will accomplish:

- Identifying the key personnel and contacts in the accounting and other departments.
- Identify the School District's significant classes of transactions and operating processes.
- Obtain an updated understanding of the risk areas.
- Developing an understanding of unusual transactions or events that have occurred during the fiscal year.
- Finalizing the timeframes for interim fieldwork.

Stage 2 Risk Assessment

Based upon the information obtained in the planning meetings Plodzik & Sanderson, P.A. will perform a risk assessment as required by Statements on Auditing Standards (SAS) to be used in the preparation of the overall audit plan. As part of this risk assessment we will perform the following:

1. Update our understanding of the entity, its environment, and its risks.
2. Update our understanding of the entity's internal controls.
3. Preliminary analytical review, determination of preliminary materiality levels.
4. Analysis of known misstatements, if any.
5. Consideration of risk of material misstatement at the individual account balance, class of transactions, and disclosure level.
6. Assessing the risks of material misstatement at both the financial statement and relevant assertion levels.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Stage 3 Preparation of the Overall Audit Plan

Once the planning and risk assessment process are complete, the overall audit plan will be prepared. The plan will specify each audit task, staffing assignments, and timelines. The audit plan will include the transaction cycles which have been selected for internal control testing and of those for which only the detailed walk-through will be performed.

Once the audit plan has been completed, the prepared by client (PBC) requirements and the responsibilities of the auditor document will be prepared. The document listing will be detailed by specific task and will include the due dates and names of the persons responsible for each task.

We will also prepare the preliminary materiality guidelines, the audit programs, including consideration of:

- Identification of areas where special audit considerations are necessary.
- Design of further audit procedures to reduce risk if considered necessary.
- The development of expectations for analytical procedures, timelines, and assignment of all audit responsibilities.

Once these tasks have been completed, we will contact the Superintendent of Schools and Other members of finance to ensure that all dates and requirements can be met and to schedule the interim and final work with the various departments of the School District.

Stage 4 The Interim Audit

Our interim fieldwork dates will occur in the month of May. The specific date(s) will be determined during the planning meeting and preparation of the audit plan process. Our interim work will include the following:

We will update our understanding of the School District's internal control structure starting with:

1. Defining the School District's objectives, strategies, and related business risks.
2. Update our understanding of the School District's internal control environment (tone at the top):
 - Communication and enforcement of integrity and ethical values
 - Commitment to competence
 - Participation of those charged with governance
 - Management's philosophy and operation style
 - Organizational structure
 - Assignment of authority and responsibility
 - Human resource policies and practices
3. The School District's risk assessment process.
4. Internal control communication process.
5. Internal control monitoring process.
6. Any industry, regulatory or other factors.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

This understanding will be accomplished through the use of:

1. Inquiry of management and others within the School District.
2. Observation and inspection.
3. Review of external information sources.

We will also update our understanding of the design and implementation of the financial reporting system to understand the following:

1. Each class of transactions that is significant to the financial statements.
2. The procedures within both automated and manual systems, by which those transactions are initiated, authorized, recorded, processed, and reported in the financial statements.
3. The related accounting records, whether in electronic or manual format, and specific accounts in the financial statements involved in initiating, authorizing, recording, processing, and reporting transactions.
4. How the information systems capture events and conditions other than classes of transactions that are significant to the financial statements.
5. The financial reporting process used to prepare the School District's financial statements, including significant accounting estimates and disclosures.

Our focus will also involve:

- Understanding and documenting the financial reporting process.
- Documenting information systems and related computerized data processing controls.
- Identifying the flow of information and internal control involved in various key processes including, investment management, procurement, disbursements, payroll, treasury operations, and cash receipts. To accomplish these tasks we will use client accounting manuals, inquiry, observation, checklists, and internal control questionnaires. During the interim timeframe each of the significant internal control systems will be evaluated to obtain sufficient knowledge of the design and implementation of key controls and to determine if a test of controls will result in audit efficiencies.
- Identifying laws and regulations that are applicable to the School District. To accomplish these tasks we will use client documents, inquiry, observation, checklists, and internal control questionnaires.
- Formulating audit procedures and related audit programs that will be used during the final segment of the audit process.
- Testing the effectiveness of internal controls will be accomplished for the significant internal controls systems for which we plan to place reliance. To gain efficiencies our control testing will be structured so that it can be used for each of the audits we will perform.
- Other areas to be completed at the interim audit include SAS No. 99 interviews and documentation.
- Discuss workable solutions for potential findings that have been identified and communicated to the School District during the audit process.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Stage 5 The Final Audit

We will commence our final fieldwork in mid-August as soon as the School District has sufficiently closed their accounting records, or at a mutually agreed upon time. During this phase, we will perform substantive audit procedures on the year-end account balances, revenue, and expenditure accounts. We will use a variety of audit procedures which may include outside confirmations, statistical sampling, and detailed testing of schedules, analytical review, inquiry, and observation.

Stage 6 The Reporting Phase

At the end of the audit process we will meet with key staff to cover the following:

- Discuss improvements for subsequent years audit plan, and
- Meet with the School Board to present the results of the audit.

We do not believe in surprises. Although the reporting phase involves a recap of the process we will be in constant communication regarding each aspect of the audit throughout the entire process. You will not have any surprises at the end of the audit.

We have also prepared a time schedule for each of the components of the audit that is structured to meet and/or exceed all time requirements of the School District.

Plan for the Audit of the School District's Basic Financial Statements

As noted above, the six phase audit process will be used for conducting the audit of the School District's basic financial statements.

Meetings will be scheduled with the key contacts in each department, to allow for questions from the departments, provide for a summary of the overall audit process, and cover key dates to ensure all School District's timelines are met. Discussions will also include key audit areas, risks, and any other known issues relating to the audit.

We anticipate conducting these meetings with the:

- School District's office personnel
- Information technology
- Procurement
- Human Resource/Payroll

As noted in the audit plan we will update and obtain documentation of the understanding of the School District and its environment, including the internal controls. Testing will be accomplished for the internal control systems and key processes include, but are not limited to:

- Financial reporting
 - Year-end closing
- Budgeting

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

- The revenue collection cycle
- Risk management
- Human Resource, payment of employees
- IT Controls, relating to all aspects of the audit
 - User access
 - Security
 - Backup and recovery
 - System interfaces
- Fraud Prevention
- Others that will be identified during our audits

Other items that will be considered include:

- Testing of the School District's key internal control systems
- Analysis of the School District's fraud prevention program
- Proactive discussions regarding upcoming professional pronouncements and standards

We will meet with the Superintendent of Schools and Other members of finance as a final wrap up to cover any outstanding items and prepare the appropriate presentations.

Sample Sizes and use of Statistical Sampling Techniques

Sample sizes will differ depending upon the area under audit. Generally a sample size of 40-60 will be used for areas where we plan on placing reliance on the internal control structure.

Type and Extent of Analytical Procedures to be Used in Engagement

Analytical procedures are an important part of the audit process. Analytical procedures will be used in several areas including but not limited to audit planning, testing of year-end balances such as depreciation expense, revenue analysis, expenditure analysis, etc.

Approach to be Taken in Determining Laws and Regulations that will be Subject to Test Work

Based upon our inquiry with the School District's staff, and review of the School District's administrative policies, etc., we will determine the relevant laws and regulations that will be subject to additional test work.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Approach to be taken to Gain and Document an Understanding of the School District's Internal Control

Our approach to gain an understanding of the School District's internal control structure will be obtained by reviewing the School District's policy and procedures handbooks, administrative policies and procedures, and based upon our inquiry with School District's staff. In addition, we will use governmental internal control questionnaires to assist in our documentation of the internal control structure. Further we will conduct a walk-through and observe the work flow as it relates to key operating processes including but not limited to: payroll, budgeting, financial management, revenue management and cash receipts, procurement and disbursements, information technology, risk management and capital asset management.

Nature of the School District's Assistance to Auditor During Audit

Plodzik & Sanderson, P.A. understands that the School District's staff agrees to render all feasible assistance to the audit firm and shall respond promptly to requests for information, provide all necessary books and records, and provide physical facilities required by the Firm for the expeditious conduct of the engagement.

Additional services may be required in order to obtain sufficient audit evidence on which to base our opinion, and, which are normally the responsibility of your accounting staff, such as bookkeeping, and bank reconciliations. As required by Generally Accepted Accounting Standards for non-attest services, these services and others such as non-audit related consultations, and preparation of non-audit forms or filings will be covered under separate agreement after consultation with you.

For these services, you agree to assume management responsibility, oversee these services by designating an individual who possesses suitable skill, knowledge, or experience, to evaluate the adequacy and results of those services, and accept responsibility for the results of those services.

We will request that you provide us with the basic information required for our audits, and you are responsible for the accuracy and completeness of that information. This responsibility includes the maintenance of adequate records and related internal control structure policies and procedures, the selection and application of accounting principles and the safeguarding of assets. We will provide you with a listing of documents required for audit in advance of our fieldwork. We will advise you about appropriate accounting and reporting principles and their application, but the responsibility for the financial statements remains with you.

Single Audit (if required)

We will obtain an understanding of the School District's procedures for completing the Schedule of Expenditures of Federal Awards (SEFA). We will then tie out expenditure amounts to the audited trial balances as well as trace Federal award information (for example Assistance Listing number, project number, project name, etc.) to the applicable grant and/or loan agreements to determine that the information is accurate. We will perform the determination in order to determine the major programs required for audit based on Uniform Guidance.

A risk assessment will be performed over each major program to determine what compliance requirements are direct and material and will be tested. Testing will be performed over internal controls as well as compliance requirements and will be based on the suggested audit procedures as outlined in the OMB Compliance Supplement.

Any findings as a result of testing will be provided to management and gone over in detail to assist in determining how corrective action can be taken. For material findings that will be placed in the audit report a Corrective Action Plan prepared by management is required.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

After the audit report has been finalized and issued, the Data Collection Form will be prepared requiring Director In-Charge and management approval.

Other Services

In addition to audit services, we are also available throughout the year for follow-up assistance or consultation, as you have requested. Such services will be billed at our regular per diem rates, which range from \$80 to \$165 per hour depending upon the level of expertise required. Phone call service is usually provided at no extra charge.

You may request that we perform additional services not addressed in this proposal. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this proposal.

Tentative Schedule

Planning/Interim Audit Phases

Preliminary audit work will take place in between the period of Late April and the month May 2023 (at mutually agreeable dates) and included in this phase is the delivery of a list of schedules to be prepared by the School District and other items required for the audit. Preliminary work is an integral part of the planning phase. Audit planning involves the gathering of information about the accounting system and controls therein and assessing risks, to determine the level of reliance that will be placed on the system and the extent to which the audit will involve substantive testing procedures, and the areas to be tested. This phase would involve the School District's personnel to the extent needed to gather information to gain an understanding of the system, and the timing of these procedures would be flexible to the extent that it would be coordinated in such a way as to be convenient for the School District's personnel. After preliminary audit work is completed, much of the initial planning phase can be completed from our office to minimize the disruption of normal operations. Prior to the commencement of fieldwork, a preplanning discussion with the Superintendent of Schools and other members of finance and provide the School District with a packet of preliminary information, including a listing of documents required for audit.

Final Audit

Fieldwork will start in June (or mutually agreeable time) to complete the audit of the School District's student activity funds and continue our planning process for the remaining fieldwork and will run up to three to four days. At the completion of fieldwork all trial balances and journal entries will be reviewed with the Superintendent of Schools and Financial Manager and left so that the necessary entries can be made to the School District's computer system. We will also review any potential findings at this time for resolution.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

Based on our experience auditing School District's, we can adjust our schedule and staffing needs based on the completion and availability of financial records ready for audit. The first day will encompass finalizing the preliminary planning procedures. The fieldwork will include analyzing and testing financial records and compliance with laws and requirements.

We will arrange to gather all information from you and work initially from our office to reduce interference to your normal operations.

Reporting

This phase of the audit involves the summation and analysis of audit information and findings, the formation of our opinion, and completion of the financial report. The Superintendent of Schools and Financial Manager will receive a draft copy of the audit including a draft of our Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses, if applicable. Once the draft reports have been reviewed and approved, we will finalize and issue the audit report and send it to the School District.

Proposed Segmentation of Engagement

Our approach can be demonstrated by our segmentation of the audit into the major steps to be performed, as follows:

| | <u>Director</u> | <u>Manager</u> | <u>Staff</u> | <u>Total</u> |
|--------------------|-----------------|----------------|--------------|--------------|
| Preliminary | 4 | 6 | 16 | 26 |
| Fieldwork | 12 | 34 | 46 | 92 |
| Report Preparation | 4 | 12 | 8 | 24 |
| Single Audit | 4 | 12 | 10 | 26 |
| Exit Conference | 1 | 1 | 0 | 2 |
| | <u>25</u> | <u>65</u> | <u>80</u> | <u>170</u> |

PITTSFIELD SCHOOL DISTRICT
Proposal for Auditing Services

FEE STRUCTURE

Estimates

The estimated fee for audit services for Pittsfield School District and including all direct and indirect costs:

Financial Statement Audit:
June 30, 2023 \$ 15,325

Estimates fee for Federal Compliance Audit, if needed:

Single Audit:
June 30, 2023 \$ 3,000

These fees are based on auditable records including subsidiary accounts reconciled to control accounts at all levels and all balance sheet accounts reconciled to detailed listings, the anticipated cooperation from your personnel, as well as the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

Our hour rates are as follows:

| | |
|---------------------------------|----------------|
| Directors | \$165/hr |
| Managers/Senior Auditors | \$115-\$125/hr |
| Staff Auditors | \$80-\$100/hr |

Please note: Plodzick & Sanderson, P.A. does not charge for out-of-pocket expenses (e.g. travel, lodging, and subsistence). All direct and indirect costs are reflected in the fees above (e.g. bank confirmations).

Manner of Payment

A progress billing will be issued after substantial completion of fieldwork (up to 70% of the engagement fee). The final payment will not be due until after all reports have been delivered to and accepted by the School District.

PITTSFIELD SCHOOL DISTRICT

Proposal for Auditing Services

ADDITIONAL INFORMATION

Insurance Requirements

Plodzik & Sanderson, P.A. carries the following coverage:

Professional Liability Coverage - Plodzik & Sanderson, P.A. carries professional liability insurance in the amount of \$1,000,000.

Statutory Liability Coverage - Plodzik & Sanderson, P.A. maintains both workers' compensation and employer's liability insurance.

Motor Vehicle Coverage - Plodzik & Sanderson, P.A. carries motor vehicle insurance to include bodily injury, property damage, and uninsured motorist, coverage in the amount of \$1,000,000 combined single limit per accident.

Regulatory Action

Since its establishment in 1975, the firm has had no disciplinary action taken upon it by the State Board of Accountancy, American Institute of CPAs, New Hampshire Society of CPAs, or any regulatory agency. Of the 225 municipal audits that the Firm performs annually, many are Single Audits which are filed with the Federal Clearinghouse and with various State oversight agencies. None of our audits have ever been found to be deficient.

Identification of Anticipated Potential Audit Problems or Exceptions

We do not anticipate any potential audit problems or exceptions, and if any do arise, they will be addressed immediately and discussed with management and/or the Members of the School Boards, as necessary, in order to arrive at a resolution of the matter.

Equal Employment Opportunity and Affirmative Action Policy

It is the Firm's policy to grant equal employment opportunities to all qualified persons without regard to age, race, color, religion, sex, marital status, national origin, or disabilities. The Firm subscribes fully to the Employment Opportunity Commission's guidelines and is committed as a matter of strong policy to enforcing these directives. In Plodzik & Sanderson, P.A.'s history, we have not had one reported incident of harassment or discrimination.

Based on the Firm's quality control policies, personnel are assigned to engagements on the basis of experience and expertise needed to complete the engagement efficiently, given the complexity of the situation.

EFD

Pittsfield School District

ACCESS TO SCHOOL-PROVIDED MEALS

The district shall ensure that all students have access to school-provided meals. The dean of operations is responsible for developing meal-payment procedures for school-provided meals. No student will be subject to different treatment from the standard school lunch meal or school cafeteria procedures, regardless of ability to pay for such meal.

Adopted: December 15, 2016

Pittsfield School District

PUBLIC USE OF SCHOOL RECORDS

The superintendent is hereby designated the custodian of all district governmental records, including but not limited to minutes, documents, writings, letters, memoranda, e-mails, and other written, typed, copied, electronic, or developed materials possessed, assembled, or maintained by the district.

1. All requests for government records are to be forwarded to the superintendent immediately upon receipt. If the requested governmental records exist, are properly disclosed to the public, and are readily available, the requested records shall be promptly made available for inspection or, if requested, copies provided. No fee shall be charged to inspect governmental records. A fee will be charged for copies which reflects the actual cost of making a paper copy or the actual cost of the electronic media onto which a copy is placed for delivery.
2. If the existence or location of the requested governmental records is uncertain, if a determination needs to be made as to whether some or all of the requested records are confidential or exempt from disclosure, if legal advice is needed regarding the request, or if redacted copies must be prepared to provide the properly disclosed records while preserving the confidentiality of information which is not properly disclosed, the superintendent will, within five business days of the request, respond to the requestor in writing acknowledging receipt of the request and providing a statement of the time reasonably necessary to determine whether the request shall be granted or denied.
3. The superintendent or designee may contact the person making the request, if the request is unclear or will be time consuming and onerous to fulfill, to determine if the person will clarify the request or agree to narrow the request. Any clarification or narrowing of the request shall be documented in writing and a copy provided to the person making the request.
4. In accordance with RSA 91-A:4, if the superintendent finds the requested governmental records exist and to be public in nature, he or she shall notify the person making the request and make the records or a copy of the records available for inspection. If requested, copies will be provided at cost. If the requested governmental records do not exist, the party requesting the information will be informed in writing that the requested governmental records do not exist.
5. If the superintendent finds the information not to be public in nature, he or she shall so inform the requesting party that the information is not a public record and cannot legally be disclosed.

6. If the superintendent is unable to ascertain whether or not the information requested is public in nature, or whether the Right-to-Know law requires preparation of a copy of the governmental record that discloses public information while redacting confidential information / information exempt from disclosure, he or she is hereby authorized to request, on behalf of the Board, an opinion from the Board's attorney as to the nature of the information. Such opinion requests will be made promptly following the request for the information. The superintendent shall notify the person making the request in writing that additional time will be needed to determine if the request will be granted or denied. Upon receipt of an opinion from legal counsel, the superintendent will promptly notify the person making the request of the outcome of the determination and make legally appropriate records available for inspection and copying.

Reading: April 22, 2010
Adopted: June 24, 2010
Reviewed: May 22, 2014
Amended: May 3, 2018

Pittsfield School District

RECORDS RETENTION AND DISPOSTION SCHEDULE

The superintendent shall develop procedures for a records retention system that is in compliance with RSA 198:29-a and Department of Education regulations, and also addresses retention / destruction of all other records which are not subject to specific statutes or regulations. The procedures should ensure that all pertinent records are stored safely and are stored for such durations as are required by law. Additionally, the superintendent shall develop procedures necessary to protect individual rights and preserve confidential information.

Litigation Hold. Upon receipt of notice from legal counsel representing the district that a litigation hold is required, the routine destruction of governmental records, including paper and electronic records, which are or may be subject to the litigation hold shall cease. The destruction of records subject to a litigation hold shall not resume until the district has received a written directive from the attorney representing the district authorizing resumption of the routine destruction of those records.

Right-to-Know Request Hold. On receipt of a Right-to-Know request to inspect or copy governmental records, the superintendent shall cease any destruction of governmental records which are or may be the subject of the request. The records shall be retained regardless of whether they are subject to disclosure under RSA 91-A, the Right-to-Know law. If a request for inspection is denied on the grounds that the information is exempt, the requested material shall be preserved for no less than ninety days and until any lawsuit pursuant to RSA 91-A:7-8 has been finally resolved, all appeal periods have expired, and a written directive from the attorney representing the district authorizing destruction the records has been received.

Special Education Records.

1. Upon a student's graduation from high school, his / her parent(s) / guardian(s) may request in writing that the district destroy the student's special education records, including any final individualized education program.
2. The parent(s) / guardian(s) may, at any time prior to the student's twenty-sixth birthday, request, in writing, that the records be retained until the student's thirtieth birthday.
3. Absent any request by a student's parent(s) / guardian(s) to destroy the records prior to the twenty-sixth birthday, or to retain such records until the student's thirtieth birthday, the district shall destroy a student's records and final individualized education program within a reasonable time after the student's

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twenty-sixth birthday, provided that all such records be destroyed by the student's thirtieth birthday.

4. A permanent record of a student's name, address, and phone number, his or her grades, attendance record, classes attended, grade level completed, and year completed will be maintained without time limitation.
5. The district shall provide parent(s) / guardian(s), or where applicable, the adult student, with a written notice of the district's document destruction policies upon the student's graduation with a regular high school diploma or at the transfer of rights, whichever occurs first.
6. The district shall provide public notice of its document destruction policy at least annually.

Reading: May 14, 1998
Adopted: May 29, 1998
Reading: April 22, 2010
Adopted: June 24, 2010
Amended: May 22, 2014 (combining former EHB and EHB-R)
Amended: June 14, 2018
Amended: June 20, 2019

Pittsfield School District

DISTRICT RECORDS RETENTION SCHEDULE

The following schedule shall apply to all records obtained, created, or maintained by the district irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc.

- A. **Litigation Hold.** Upon receipt of notice from legal counsel representing the district that a litigation hold is required, the routine destruction of governmental records, including paper and electronic records, which are or may be subject to the litigation hold shall cease. The destruction of records subject to a litigation hold shall not resume until the district has received a written directive from the attorney representing the district authorizing resumption of the routine destruction of those records.

- B. **Right-to-Know Request Hold.** Upon receipt of a Right-to-Know request to inspect or copy governmental records, the superintendent shall cease any destruction of governmental records which are or may be the subject of the request. The records shall be retained regardless of whether they are subject to disclosure under RSA 91-A, the Right-to-Know law. If a request for inspection is denied on the grounds that the information is exempt, the requested material shall be preserved for no less than ninety days and until any lawsuit pursuant to RSA 91-A:7-8 has been finally resolved, all appeal periods have expired, and a written directive from the attorney representing the district authorizing destruction the records has been received.

- C. **Special Education Records.**
 - 1. Upon a student's graduation from high school, his / her parent(s) / guardian(s) may request in writing that the district destroy the student's special education records, including any final individualized education program.
 - 2. The parent(s) / guardian(s) may, at any time prior to the student's twenty-sixth birthday, request, in writing, that the records be retained until the student's thirtieth birthday.
 - 3. Absent any request by a student's parent(s) / guardian(s) to destroy the records prior to the twenty-sixth birthday, or to retain such records until the student's thirtieth birthday, the district shall destroy a student's records and final individualized education program within a reasonable time after the student's twenty-sixth birthday, provided that all such records be destroyed by the student's thirtieth birthday.

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4. A permanent record of a student's name, address, and phone number, his or her grades, attendance record, classes attended, grade level completed, and year completed will be maintained without time limitation.
 5. The district shall provide parent(s) / guardian(s), or where applicable, the adult student, with a written notice of the district's document destruction policies upon the student's graduation with a regular high school diploma or at the transfer of rights, whichever occurs first.
 6. The district shall provide public notice of its document destruction policy at least annually.
- D. Electronic Records. For legal purposes, electronic records and communications are no different than paper documents. The state law on preservation of electronic records, RSA 33-A:5-a Electronic Records, does not explicitly apply to school districts, but does provide guidance: "Electronic records as defined in RSA 5:29, VI, and designated on the disposal schedule under RSA 33-A:3-a to be retained for more than ten years shall be transferred to paper or microfilm, or stored in portable document format / archival (PDF/A) on a medium from which it is readily retrievable. Electronic records designated on the disposition schedule to be retained for less than ten years may be retained solely electronically if so approved by the [superintendent]... The [superintendent] is responsible for assuring the accessibility of the records for the maintained period."
- E. Retention Period Schedule. The following schedule shall apply to all records obtained, created, or maintained by the district, irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc. The superintendent is responsible for assuring retention / destruction in accordance with this schedule.

Before any records related to federal funds are destroyed, however, the requirements of the General Education Provisions Act (GEPA) 20 U.S.C. 1232f shall be observed. Namely, that statute requires that the district "shall keep records which fully disclose the amount and disposition by the recipient of [federal] funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and such other records as will facilitate an effective financial or programmatic audit... for three years after the completion of the activity for which the funds are used."

Therefore, to the extent that the below schedule, or other authorities, suggest that a purchase order, with accompanying documentation, may need to be retained only until the records are audited plus one year, if the purchase is in part of in whole with federal funds the record must be retained for three years after the

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completion of the activity for which the funds are used, a much longer period of time.

| <u>Type</u> | <u>Retention</u> |
|---|--|
| <u>Business Records</u> | |
| ○ Accident Reports: | |
| ○ Employee | Term of employment plus 6 years |
| ○ Student | 6 years after age of majority |
| ○ Accounts Receivable | Until audited, plus 1 year |
| ○ Annual Audit | Permanent |
| ○ Annual District Report | Permanent |
| ○ Application for Federal Grants | 5 years |
| ○ Architectural Plans | Permanent |
| ○ Asbestos Removal | Permanent |
| ○ Bank Deposit Slips | 6 years |
| ○ Bond Issue Materials | Permanent |
| ○ Budget Worksheets | End of budget year, plus 1 year |
| ○ Cash Receipts, Disbursement Records, Checks | Until audit, plus 6 years after last entry |
| ○ Child Labor Permits | 1 year |
| ○ Child Labor Permit for Work Study | 3 years from date of enrollment |
| ○ Contracts, Unsuccessful Bids | Life of contract, plus 3 years |
| ○ Contracts for Construction, Capital Projects, Fixed Assets that require accountability after acquired | Life of contract, building, asset, plus 20 years |
| ○ Contracts, Engineering Surveys | Permanent |
| ○ Contracts, Unsuccessful Bids | Life of contract, plus 3 years |
| ○ Certified Educator Contracts | Permanent |
| ○ COBRA Notices | 6 years from date of issue |
| ○ Collective Bargaining Agreements | Permanent |
| ○ Correspondence for Business | Life of subject matter, plus 4 years |
| ○ Correspondence, General | 3 years, or longer when historic / useful |
| ○ Correspondence, Transitory | As needed for reference |
| ○ Deeds | Permanent |
| ○ District Meeting Minutes and Warrant | Permanent |

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- Enrollment Reports
 - Fall Reports, A-12-A Permanent
 - Resident Pupil Membership Forms 14 years
 - School Opening Reports 3 years
 - Statistical Reports, A-3 Permanent
 - Student Registers Permanent
- Federal Projects Documents 5 years after submission of final audit report and documentation for expenditures, unless there is an on-going audit
- FICA Reports, Monthly 7 years
- Fixed Trip Requests Confirmation 1 year
- Fixed Assets Schedule Permanent, as updated
- Form C-2, Unemployment 6 years
 - Wage Reports (DES 100) 6 years
- Insurance Policies Permanent
- Invoices 3 years
- MS-22 Budget Form 6 years
- MS-23 Budget Form 6 years
- MS-25 Budget Form Permanent
- Minutes of Board Meetings and Board Committees Permanent
- Notes (loan documents) Until paid, audited, plus 3 years
- Purchase Orders Until audited, plus 1 year
- Requests for Payment Vouchers Until audited, plus 1 year
- Requisitions Until audited, plus 1 year
- Retirement Reports, Monthly 1 year
- Student Activities Records Accounts Until audited, plus 6 years
- Time Cards 5 years
- Travel Reimbursements 3 years
- Treasurer's Receipts 6 years
 - Cancelled Checks 6 years
- Treasurer's Report 6 years
- Vocational Education
 - AVI Forms 1 year
 - Federal Vocational Forms 6 years
 - Vocational Center Regional Contracts 20 years

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| ○ Vouchers / Manifests | Until audited, plus 1 year |
| ○ W-2s, Yearly | 7 years |
| ○ W-4s | 7 years |
| ○ W-9s | 7 years |
| ○ Wage Report (DES 100) | 6 years |
| ○ 941-E Quarterly Tax Reports | 7 years |

Personnel Records

- | | |
|---|--|
| ○ Application for Employment, successful | Term of Employment, plus 50 years |
| ○ Application for Employment, unsuccessful | Current year, plus 3 years |
| ○ Attendance | |
| ○ Leaves | 3 year |
| ○ Request for Leaves | 1 year |
| ○ Certified Educator | Permanent |
| ○ Class Observation Forms | 1 year |
| ○ Criminal Record Check, No Criminal Record | Destroy immediately after review |
| ○ Criminal Record Check, Criminal Record | Destroy within 30 days after receipt |
| ○ Civil Rights Forms, Claims, Accommodations | 6 years |
| ○ Deferred Compensation Plan | 7 years |
| ○ Dues Authorization | Term of Employment, plus 50 years |
| ○ Employment Test Papers with Results | 1 year from date of personnel action |
| ○ Evaluations | Term of Employment, plus 50 years |
| ○ HIPPA Documentation | Term of employment, plus 50 years |
| ○ Labor Negotiations | Permanent |
| ○ Labor (PELRB Actions) | Permanent |
| ○ Legal Actions, Lawsuits | Permanent |
| ○ Medical Benefits Application | Term of Employment, plus 50 years |
| ○ Medical Examinations, Physical Examinations used for personnel action | Term of Employment, plus 50 years |
| ○ Oaths of Office | Permanent |
| ○ Personnel Records | Term of Employment, plus 50 years |
| ○ Promotion, demotion, transfer, selection for training, recall, or discharge | Term of Employment, plus 50 years |
| ○ Recruitment Documents | One year from date of personnel action |

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- Re-Employment Letter of Assurance Term of Employment, plus 50 years
- Retirement Application Term of Employment, plus 50 years
- School Bus Driver Drug Tests – positive results and records of administration of test 5 years
- School Bus Driver Drug Tests – negative and cancelled 1 year
- Separation from Employment Form Letter Term of Employment, plus 50 years
- Settlement Agreements Permanent
- Staff Development Plan Term of Employment, plus 50 years
- Substitute Teacher Lists 7 years

Student Records

- Application for Free / Reduced Meals 6 years
- Disciplinary Records Term of Enrollment, plus 3 years
- Early Dismissal 1 year
- Emergency Information Form 1 year/ as updated
- Health and Physical Records including Immunization Record Term of Enrollment, plus 3 years
- Log of Requests for Access to Educational Records As long as the educational record is Retained
- Medical Reports Term of Enrollment, plus 3 years
- Registration Form Term of Enrollment, plus 3 years
- Student Handbook 1 copy of each edition, permanent
- Transcripts Permanent
 - Attendance Permanent
 - Grades Permanent
 - Assessment Results Permanent

Internal Records

- Child Abuse Reports / Allegations Permanent
- Criminal Investigations Permanent
- Personnel Investigations Permanent
- Records Management, transfer to storage or disposal Permanent
- Sexual Harassment Permanent

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o Vehicle Maintenance

Life of vehicle, plus 3 years

Adopted: June 20, 2019

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Pittsfield School District

FREE AND REDUCED-PRICE LUNCH

In accordance with federal regulations, the District shall make available to all children of low economic means and children of moderate income families experiencing financial difficulties free or reduced-priced lunches through the School Lunch Program in each school.

The administration is responsible for making information about free and reduced- price lunches and application forms available to parents and guardians.

Parents who believe their children are eligible may contact the dean of operations and a determination will be made relative to their eligibility. Parents may appeal a negative determination to the superintendent and the School Board.

Reading: February 18, 2010
Adopted: April 22, 2010
Amended: April 10, 2014
Reviewed: April 19, 2018
Revised: April 6, 2023