

## Longmeadow Audit Committee

Minutes of the June 22, 2021 meeting

Adopted at the October 27, 2021 meeting

Members Present: Andre Greco, Pete Landon, PJ Nassar, Matthew Schoen  
Members Absent: Chris Sceery  
Others Present: Paul Pasterczyk, Town Finance Director; Jennifer Leydon (incoming) Town Finance Director; Jason Ducharme, Town Accountant; Tanya Campbell, Melanson Heath

Meeting called to order by Chairman Landon at 6:30 P.M. This meeting was conducted via teleconference.

### Pete Landon Report

Jennifer Leydon was introduced to the Committee as the incoming Finance Director to replace Mr. Pasterczyk who is due to retire. Ms. Leydon previously served as the Director of Business and Technology of the Springfield Police Department. Mr. Landon provided background information on the development of the town's financial reporting with additions to the CAFR over the last few years. Mr. Landon outlined concerns with Longmeadow's membership in joint ventures (e.g., HCRRB, LPVEC, Scantic Valley Regional Health Trust, Westcomm) where the town has little control over their governance but retains responsibility for a portion of these organizations' unfunded liabilities.

### Tanya Campbell FY21 Audit Plan Report

Ms. Campbell outlined the FY21 Audit Plan to be conducted by Melanson Heath in the upcoming months. The audit will begin with information requests submitted to the various town departments, followed by field testing conducted by auditor staff starting in July. The auditor will then conduct internal controls testing. By mid-September, responses to the auditor's information requests should be coming in, and the auditor can proceed to begin developing the CAFR.

Mr. Nassar moved to recommend approval of the FY21 Audit Plan as presented. Mr. Schoen seconded. The Committee voted unanimously in favor to recommend approval.

### Additional Business

With relaxation of COVID protocols, the town is evaluating when it may rehire staff who have been laid off. The town is also evaluating what will be necessary to implement distribution of COVID vaccine booster shots if the state calls upon municipalities to provide that service.

The Audit Committee thanked Mr. Pasterczyk for his years of service to the Town and for the assistance he has provided the Audit Committee during his tenure.

Mr. Landon agreed to draft for the committee reporting standards for jointly governed and component units of Town, per GASB 14 requirements to complement CAFR reporting on regional joint ventures.

Acknowledging that Mr. Landon's term on the Audit Committee expires at the end of June, Mr. Schoen was selected to serve as interim Chair and Mr. Nassar was selected to serve as interim Vice Chair until the Committee formally reorganizes.

The Committee reviewed the January 14, 2021 meeting minutes. Mr. Schoen moved to adopt the minutes as presented. Mr. Nassar seconded. The Committee adopted the January 14, 2021 meeting

minutes unanimously. The Committee reviewed the April 28, 2021 meeting minutes. Mr. Schoen moved to adopt the minutes as amended. Mr. Nassar seconded. The Committee adopted the April 28, 2021 minutes as amended unanimously.

The next Committee meeting will be necessary in early October to review the progress of the FY21 audit. A subsequent meeting in November will be necessary to review the draft audit report from Melanson Heath. The Committee discussed the need to conduct a session during the audit between the auditor and the Committee, without town staff present, to ensure open communication regarding any concerns identified by the auditor during the audit.

The meeting was adjourned by Chairman Landon at 7:46 P.M.

Respectfully Submitted,  
Matthew Schoen  
Vice-Chair