

Pelham School Board Meeting Agenda

March 19, 2025

Meeting - 6:30 pm

**MEETING LOCATION WILL BE TOWN HALL "NEW" CONFERENCE ROOM
6 Village Green, Pelham NH**

AGENDA

Prior to the start of the meeting, the District Clerk will administer the Oath of Office to the newly elected officers.

The Board shall organize annually at its first meeting following the District elections. Every member shall be notified of the meeting for organization, in accordance with RSA 91-A:2. This meeting shall be called to order by the Assistant Superintendent, Sarah Marandos, who shall preside during and until the election of a Chairperson.

I. PUBLIC SESSION

A. Opening/Call to Order

1. Call to Order
2. Pledge of Allegiance
3. Public Input/Comment - The Board encourages public participation. Our approach is based on Policy BEDH which includes these guidelines:
 - a) Please stay within the allotted three minutes per person;
 - b) Please give your name, address, and the group, if any, that is represented;
 - c) We welcome comments on our school operations and programs. In public session, however, the Board will not hear personal complaints of school personnel nor complaints against any person connected with the school system;
 - d) We appreciate that speakers will conduct themselves in a civil manner.
4. Opening Remarks : Superintendent and Student Representative

B. Main Issues

1. Reorganization
 - a. Explanation: The Board will need to appoint a Chair and Vice Chair, and approve the two April meeting dates.
 - b. Ethics Policy BCA - the Board will review policy BCA and sign off.
 - c. School Board Committee Liaisons
2. 2025 Election Results
 - a. Explanation: Assistant Superintendent Sarah Marandos will review the 2025 election results.
 - b. Materials:
 - i. 2025 Election ballot with certified results
3. Engagement Letter for FY25 Audit

- a. Explanation: Business Administrator Mahoney will provide an engagement contract for Board approval for the FY25 audit.
- b. Materials
 - i. Engagement Letter

C. Board Member Reports

D. Consent Agenda

1. Nominations:
 - a. Michael Soucy PHS Athletic Director
2. Resignations:
 - a. Angela Portalla PES Special Education Teacher
 - b. Amie Libby PES Preschool Teacher
 - c. Sara Eno PMS Special Education Teacher
 - d. Rebecca Morrin PHS English Teacher

E. Future Agenda Planning

F. Future Meetings

April 2, 2025	6:30PM	PES Library
April 16, 2025	6:30PM	PES Library

G. Non Public Session 91-A:3 (II) (i)

1. Emergency Operation Planning

Rules for a non public session 91-A:3 (II)*

II. Only the following matters shall be considered or acted upon in nonpublic session:

(a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected

(1) has a right to a meeting and

(2) requests that the meeting be open, in which case the request shall be granted.

(b) The hiring of any person as a public employee.

(c) Matters which, if discussed in public, would likely adversely affect the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant.

(d) Consideration of the acquisition, sale, or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.

(e) Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed by or against the public body or any subdivision thereof, or by or against any member thereof because of his or her membership in such public body, until the claim or litigation has been fully adjudicated or otherwise settled. Any application filed for tax abatement, pursuant to law, with any body or board shall not

constitute a threatened or filed litigation against any public body for the purposes of this subparagraph.

(f) [Repealed.]

(g) Consideration of security-related issues bearing on the immediate safety of security personnel or inmates at the county or state correctional facilities by county correctional superintendents or the commissioner of the department of corrections, or their designees.

(h) Consideration of applications by the business finance authority under RSA 162-A:7-10 and 162-A:13, where consideration of an application in public session would cause harm to the applicant or would inhibit full discussion of the application.

(i) Consideration of matters relating to the preparation for and the carrying out of emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.

(j) Consideration of confidential, commercial, or financial information that is exempt from public disclosure under RSA 91-A:5, IV in an adjudicative proceeding pursuant to RSA 541 or RSA 541-A.

(k) Consideration by a school board of entering into a student or pupil tuition contract authorized by RSA 194 or RSA 195-A, which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general public or the school district that is considering a contract, including any meeting between the school boards, or committees thereof, involved in the negotiations. A contract negotiated by a school board shall be made public prior to its consideration for approval by a school district, together with minutes of all meetings held in nonpublic session, any proposals or records related to the contract, and any proposal or records involving a school district that did not become a party to the contract, shall be made public. Approval of a contract by a school district shall occur only at a meeting open to the public at which, or after which, the public has had an opportunity to participate.

(l) Consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.

(m) Consideration of whether to disclose minutes of a nonpublic session due to a change in circumstances under paragraph III. However, any vote on whether to disclose minutes shall take place in public session.

PELHAM SCHOOL DISTRICT POLICY BCA – ETHICS POLICY STATEMENT

Category: Recommended

The Board will adopt a member code of ethics statement and each member will read, review and sign a copy of the statement to indicate agreement with the statement.

AS A MEMBER OF MY LOCAL BOARD OF EDUCATION, I WILL STRIVE TO IMPROVE PUBLIC EDUCATION, AND, TO THAT END, I WILL STRIVE TO:

Remember that my first and greatest concern must be the educational welfare of the students attending the public schools.

Attend all regularly scheduled Board meetings, insofar as possible, and become informed concerning the issues to be considered at those meetings.

Recognize that I should endeavor to make policy decisions only after full discussion at publicly held Board meetings.

Render all decisions based on the available facts and my independent judgment, and refuse to surrender that judgment to individuals or special interest groups.

Encourage the free expression of opinion by all Board members, and seek systematic communications between the Board and students, staff, and all elements of the community.

Work with other Board members to establish effective Board policies and to delegate authority for the administration of the schools to the Superintendent of Schools.

Communicate to other Board members and the Superintendent expressions of public reaction to Board policies and school programs.

Inform myself about current educational issues by individual study and through participation in programs providing needed information, such as those sponsored by my state and national school board associations.

Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff.

Avoid being placed in a position of conflict of interest, and refrain from using my Board position for personal or partisan gain.

Take no private action that will compromise the Board or administration, and respect the confidentiality of information that is privileged under applicable law or is received in confidence or executive session.

District Policy History:

Adopted: April 5, 2006

Revised: January 6, 2021

SCHOOL BOARD MEMBER ETHICS

ACKNOWLEDGMENT OF SCHOOL BOARD ETHICS POLICY

I shall, to the best of my ability, adhere to all ethical statements and considerations contained within that policy.

Signature of School Board Chair

Date

Witness: _____
Superintendent

Adopted: April 5, 2006
Revised: April 4, 2022

Reference Policy BCA



PSB Committee Reorganization

Role	Explanation	2023-24	2024-25
Chair, School Board	Sets meeting agenda and chairs meetings. Serves as the primary point of contact with the Superintendent.	Troy Bressette	Troy Bressette
Vice-Chair, School Board	Serves as Chair when the Chair is unavailable.	David Wilkerson	David Wilkerson
Designated Signers (3)	Signs documents on behalf of the Board for documents such as the manifests.	Troy Bressette Tom Gellar David Wilkerson	Troy Bressette Darlene Greenwood David Wilkerson
Alternate	Serve when a signer is unavailable.	Darlene Greenwood	Garrett Abare
Representative, Pelham Budget Committee	Provides information and represents School Board interests on the Budget Committee with most meetings in October - December and January. Evening Meetings	David Wilkerson	Troy Bressette
Alternate	Serve when the representative is unavailable.	N/A	David Wilkerson
Representative, Pelham Capital Improvement Plan	Provides information and represents School Board interests with the Capital Improvement Plan (CIP) Committee of the Town, with most meetings leading up to a final plan in August. Evening Meetings	David Wilkerson	David Wilkerson
Delegate, NH School Boards Association	May attend the annual meeting and other NHSBA events representing Pelham. Activities may include developing resolutions or promoting professional development.	Tom Gellar	Open
Member, Performance Compensation Model	Meets once per month (virtually) at the beginning of the school year and end to select teacher proposals per the CBA. After School Meetings.	Darlene Greenwood	Rebecca Cummings
Liaison, Pelham School Aged Child Care (PSACC)	Meet a few times per year to negotiate any contract updates.	John Russell	Darlene Greenwood
Member, Professional Development Committee (PDC)	Meets quarterly (virtually and after school) to address professional development needs and uphold the Professional Development Master Plan.	David Wilkerson	David Wilkerson
Alternate	Serve when the member is unavailable.	Darlene Greenwood	Darlene Greenwood

Role	Explanation	2023-24	2024-25
Member, Wellness Committee	Regular quarterly meetings after school.	Darlene Greenwood	Garrett Abare
	Serve when the member is unavailable.	N/A	Darlene Greenwood
Alternate (Added March 2023)			
Member, Sick Bank PEA	Meets virtually as needed to ensure the proper balance is maintained within the sick bank and/or to review applications submitted by members requesting the ability to use benefits.	Darlene Greenwood	Darlene Greenwood
Member, Catastrophic Illness Bank PESPA	Meets virtually as needed to ensure the proper balance is maintained within the catastrophic illness bank and/or to review applications submitted by members requesting the ability to use benefits.	Darlene Greenwood	Darlene Greenwood
Member, Joint Loss Management Committee	Meets quarterly to review systemic risks and remediations. After School Meetings.	Tom Gellar	Garett Abare
Alternate	Serve when the member is unavailable.	John Russell	David Wilkerson
Negotiations PESPA (2)	Oversees contract negotiations with the administrative team and communicates with the Board.	N/A	N/A
		N/A	N/A
Negotiations PEA (2)	Oversees contract negotiations with the administrative team and communicates with the Board.	Tom Gellar	N/A
		Darlene Greenwood	N/A
Member of Policy Committee (2)	Meets approximately monthly with the Superintendent to review and suggest changes to policy prior to presentation to the Board.	Troy Bresette	Troy Bresette
		Darlene Greenwood	Darlene Greenwood
Member, Master Plan Committee	Attends Master Planning meetings monthly and reports back to the Board. (Evening Meetings)	Darlene Greenwood	N/A

SAMPLE BALLOT



OFFICIAL BALLOT ANNUAL SCHOOL DISTRICT MEETING

TOWN OF
PELHAM, NEW HAMPSHIRE

March 11, 2025

SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- To vote, fill in the oval(s) ☐ opposite your choice(s) like this ☒
- To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval ☐ opposite the write-in line, like this ☐

SCHOOL OFFICIALS

For School Board Member

THREE YEAR TERM

Vote for TWO

GREG SMITH

917

COLE WILKERSON

671

TROY BRESSETTE

908

KRISTA GARCIA

997

TARA-LEE LYNCH

344

(WRITE-IN)

20

(WRITE-IN)

OFFICIAL BALLOT SCHOOL DISTRICT WARRANT

ARTICLE 1 - OPERATING BUDGET

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty-Four Million, Eighty-Two Thousand, Four Hundred Eleven Dollars (\$44,082,411)? Should this article be defeated, the default budget shall be Forty-Three Million, Three Hundred Forty-Nine Thousand, Sixty-Eight Dollars (\$43,349,068), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (9-0-0)

1374 YES ☒

938 NO ☐

Write-Ins for School officials:

1 vote each

Pam Sarantis

Charlene Takessian

Martha Landry

Rose Cares

Jonathan Cares

Russell Wood

Leona Wood

Donald J Trump

Tyson Snyder

Troy Torneo

Carole Williams

Jennifer Crundinret

Other Candidates

Domenic Musto

4 Blank Votes

ARTICLE 2 - BY PETITION

Shall the Town vote to implement the Hillsdale K-8 Singapore Math Dimensions curriculum in the Pelham School District?

873 YES ☐

1339 NO ☒

ARTICLE 3 - BY PETITION

Shall the Town vote to remove the position of the 2nd Assistant Principal at Pelham High School (a non-union position recently established in the school year 2023-24) with a proposed salary of \$107,000 in order to help reduce the school budget and focus on teacher retention?

1659 YES ☒

643 NO ☐

ARTICLE 4 - BY PETITION

Shall the Town vote to have the School Board do a Ten year study to determine the influx of students on the school system and the Tax impact on the tax payers of Pelham for the next ten years?

1028 YES ☐

1267 NO ☒

2377

Votes



March 6, 2025

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Sylvia Y. Petro, CPA, CFE, MSA**

To the Members of the School Board
and Ms. Deborah Mahoney, Business Administrator
Pelham School District
59A Marsh Road
Pelham, NH 03076

** Also licensed in Vermont

Dear Members of the School Board and Ms. Mahoney:

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pelham School District, as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements.

In addition, we will audit the Pelham School District's compliance over major federal award programs for the period ended June 30, 2025.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Pelham School District's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (GAAP) require that Management's Discussion and Analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the School District's Proportionate Share of Net Pension Liability
- 3) Schedule of the School District's Contributions – Pensions

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

- 4) Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability
- 5) Schedule of the School District's Contributions – Other Postemployment Benefits, and
- 6) Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios

Supplementary information other than RSI will accompany the Pelham School District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards
- 2) Combining Schedules
- 3) Individual Fund Schedules

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 1) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 2) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- 3) Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 4) Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pelham School District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Pelham School District's basic financial statements. Our report will be addressed to governing body of the Pelham School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the Pelham School District's major federal award programs compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standard*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Pelham School District's major programs, and performing such other

procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Pelham School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the Pelham School District's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Pelham School District's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;

- d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- 16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
 - 17. For acceptance of nonattest services (see addendum attached to this letter), including identifying the proper party to oversee nonattest work;
 - 18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
 - 19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
 - 20. For the accuracy and completeness of all information provided;
 - 21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
 - 22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

We will also provide the nonattest services as detailed in the attached addendum for the Pelham School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services detailed in the attached addendum. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

We will not assume management responsibilities on behalf of the Pelham School District. However, we will provide advice and recommendations to assist management of the Pelham School District in performing its responsibilities.

The Pelham School District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Other

Michael J. Campo, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Plodzik and Sanderson, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services is \$20,225 for the basic financial statement audit and \$3,100 for the single audit in accordance with Uniform Guidance for the fiscal year ended June 30, 2025. These fees are approximate and will be billed based on actual time spent on the audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We anticipate commencing the audit on July 14, 2025, with the expectation the final audit will be completed no later than one hundred days after the completion of field work. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. In the event the School District is not prepared or that significant additional time is necessary that creates a delay in the delivery of the audit, the School District may be subject to additional costs.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Plodzik and Sanderson, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Plodzik and Sanderson, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- 1) Our view about the qualitative aspects of the Pelham School District's significant accounting practices;
- 2) Significant difficulties, if any, encountered during the audit;
- 3) Uncorrected misstatements, other than those we believe are trivial, if any;
- 4) Disagreements with management, if any;
- 5) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- 6) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;

- 7) Representations we requested from management;
- 8) Management's consultations with other accountants, if any; and
- 9) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.
Respectfully,

Plodzik & Sanderson

PLODZIK & SANDERSON
Professional Association

RESPONSE:

This letter correctly sets forth the understanding of the *Pelham School District*.

Governance

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Management

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Attachment:

Addendum to Engagement Letter: Non-Attest Services Performed for the period ending June 30, 2025.

Pelham School District

Non-Attest Services Performed – for the period ending June 30, 2025

- Draft of the audited financial statements and related footnote disclosures.
- Trial balances for all funds trial balances and other conversion trial balances.
- Copies of our workpapers prepared for reporting purposes of the liabilities, deferred outflows and inflows of resources related to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which were prepared using the actuarial reports from the State of New Hampshire actuaries.
- Preparation of the Schedule of Expenditure of Federal Awards and related notes.
- Preparation of the Data Collection Form.

215 Pleasant St. Fl. 4 – PO Box 3634
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

Report on the Firm's System of Quality Control

To Plodzik & Sanderson, PA and the
Peer Review Committee of the Massachusetts Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Plodzik & Sanderson, PA (the Firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included audit engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Plodzik & Sanderson, PA in effect for the year ended May 31, 2022 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Plodzik & Sanderson, PA has received a peer review rating of *pass*.

D.E. Rodrigues & Company, Inc.

October 17, 2022