

Rochester Board of Education
Audit Committee Meeting
October 21, 2014

Minutes

Attendance: Commissioners Adams, Evans and Vice President Elliott. Board Staff: Ms. Henry-Wheeler, Auditor General. Donald Redman, Parent Representative. Ms. Annie Sealy, Financial Expert was excused.

Commissioner Adams convened the meeting at 5:39 PM.

- I. Review and Approval of Minutes from the Last Audit Committee Meeting:**
Minutes from the July 22, 2014 meeting were approved.

Motion to approve Minutes made by Commissioner Adams, Seconded by Vice President Elliott.

- II. Current:** At the request of Commissioner Evans, the Audit Committee reviewed the schedules from the Finance Committee, which detailed how the Contingency Budget was spent. The Committee discussed the need to have additional parties in the budget process and possibly have Auditor General as part of the District Budget process.

The Audit Committee received selected 2014 financial schedules that were submitted to the City of Rochester. There were no concerns with these schedules. The Auditor General communicated that a full set of financial statements will be available for review in the draft Comprehensive Annual Financial Report (CAFR), which will be distributed to the Board in November.

- III. Office of Auditor General Status Update:** The Auditor General reviewed the following Audit Reports: Student Behavior and Suspension Audit, HCI Administration Follow Up Audit, Northeast College Prep SAF and Northwest College Prep Cash and P-Card. Further discussion commenced around each area audited. The Auditor General provided a status on current audit work and special projects. The Auditor General shared the key transitions in Administration and Leadership regarding Student Behavior and Suspension. Discussion commenced regarding the Committee's concern for ensuring that staff is held accountable for their respective roles.
- IV. Motion to forward the Audit Reports to the Board for acceptance and posting on the RCSD Website made by Commissioner Evans, Seconded by Commissioner Elliott.**

Adjournment: The meeting was adjourned at 6:37 PM.