

Rochester Board of Education
Audit Committee Meeting
July 22, 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 5:38 PM.

- I. Review and Approval of Minutes from the Last Audit Committee Meeting:**
Minutes from the May 06, 2014 meeting were approved.

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

The Committee welcomed Parent Representative Donald Redman.

- II. Current:** The AG discussed the risk assessment process. In the 2015 Assessment, emphasis was given to parent concern areas by utilizing data from Office of Parent Engagement (OPE). The Auditor General introduced the 2014-2015 Audit Plan and provided a description of the high level scope for each audit areas selected.

The 2014-2015 Audit Plan is as follows:

- | | |
|---------------------------------------|-------------------------------------|
| 1) Teaching and Learning -Supervision | 9) Student Behavior Management |
| 2) Expanded Learning | 10) CAFR Review |
| 3) Academic Intervention Services | 11) Student Activity Funds * |
| 4) Payroll | 12) Elementary Activity Accounts ** |
| 5) Parent Engagement | 13) Testing Administration |
| 6) Food Service | 14) Attendance Monitoring ** |
| 7) Student Equity & Placement | 15) Follow Up Audits |
| 8) Transportation | 16) Special Projects |

*Audits in multiple school buildings

**Advisory Support for this initiative

Further discussion commenced around the audits in the 2014-2015 Audit Plan. The Committee also discussed how to ensure that management is implementing the recommendation in response to the audits.

Motion to approve the 2014-2015 Audit Plan and forward to the Board of Education made by Commissioner Evans, Seconded by Commissioner Adams.

*Minutes recorded by Sarah Billings
Approved at the October 21, 2014 AC Mtg.*

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Action: The Auditor General will follow up and provide Vice President Elliott with copies of job descriptions of District Principal, Teacher, and School Chief positions.

Action: The Auditor General will follow up with management to provide the Committee with a status on the Efficiency project for Transportation (hardening of school zones, FMP Phase 2 Zone Chart).

III. Office of Auditor General Status Update: The Auditor General reviewed the 2014-2015 Audit Committee meeting schedule. The Auditor General reviewed the following Audit Reports: Scheduling Audit, Substitute Management Follow Up Audit, and Facilities Planning Audit. Further discussion commenced around the areas that were audited. The Auditor General provided a status on current audit work and special projects. The Auditor General shared the status of the Student Behavior and Suspension Audit and discussion commenced regarding the Committees concerns over the lack of clarity for overseeing student behavior and suspension.

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.

Action: The Audit Committee has requested that a formal inquiry be made to the Superintendent to determine the status on hiring for the positions of Educational Facility Planner and Project Architect.

Adjournment: The meeting was adjourned at 7:11 PM.