

Rochester Board of Education  
Audit Committee Meeting  
October 9, 2012  
Minutes

**Attendance:** Commissioners Adams and White. Board Staff: Ms. Henry-Wheeler, Auditor General, Ms. Annie Sealy, Financial Expert, and Mr. Ronald Hall, Parent Representative.

Commissioner Elliott Excused.

Commissioner Adams convened the meeting at 6:07 PM.

- I. Review and Approval of the Minutes from Last Audit Committee Meeting:** The Minutes from the July 23, 2012 Audit Committee Meeting were approved.
- II. Review City Schedules:** The selected schedules were reviewed and approved by the BOE's external Auditors, Freed Maxick CPAs, PC. A complete set of financial statements will be received within a few weeks and the Audit Committee will have an opportunity to review and comment in November. Questions were asked and answered.

*Motion to forward City Schedules to the City by Commissioner White and seconded by Commissioner Adams. The motion was approved.*

- III. Review Audit Reports:** Summaries and Conclusions were provided to the Committee members. Ms. Henry-Wheeler communicated key concerns noted in the; SAF Wilson, Payroll, Payroll Access, and Human Capital Initiatives reports. All of the reports were *Pending Legal Review* at the time of the meeting.

Questions were asked and answered. Commissioner White shared a concern regarding the readability of the Audit Reports, and suggested that simplifying the wording would be appropriate for the public's understanding. Ms. Henry-Wheeler reminded the Committee that the intent of the Audit Report is to communicate to internal management and assist with operations, not to communicate with the public. Various comments were made by the Committee members, and it was determined that no further action was required by Ms. Henry-Wheeler.

- IV. Office of Auditor General Update:** Ms. Henry-Wheeler provided the Committee with an update on internal and external audits. The December 4<sup>th</sup>, 2012 Audit Committee Meeting will be dedicated to discussing CAFR with Freed Maxick and Administration.

The Office of State Comptroller recently completed a District audit on the Online Credit Recovery program. Two reports, an individual RCSD report and a comprehensive state-

wide report will be provided. The reports will be forwarded to the Board and there will be a 30 day response period to respond to the OSC recommendations.

Attendance Monitoring is still occurring. Ms. Henry-Wheeler meets with the team weekly. There has been improvement across the District to ensure student attendance is accurate. A Student Grade Review project is near completion. The project was intended to test the validity of marking period grades to final grades. An Additional Pay Review is also near completion. Examples of additional pay scenarios were shared with the Committee and it was communicated that in some cases a teacher can almost double their salary within the confines of their union contract. A Musical Instrument Review is also in its final stages of completion, which reviewed operating controls over Musical Instruments. A Special Education project is being reviewed. Finally, an Athletic Directors project on gate receipts is in the planning stages. This project will evaluate how funds are accounted for in the Athletic department. Questions relating to the various projects were asked and answered satisfactorily.

**V. Meeting called into Executive Session by Commissioner Adams at 7:35 PM.**

**VI. Adjournment:** The meeting adjourned at 8:09 PM.