

Rochester Board of Education
Audit Committee Meeting of the Whole
March 15, 2010
6:00PM

Minutes

Attendance: Commissioners Williams and White. **Absent:** Commissioner Elliott
Board Staff: Ms. Henry-Wheeler.

Commissioner Williams convened the meeting at 6:23PM.

- I. **Approval of Minutes from Last Audit Committee Meeting:** The Minutes from the November 19, 2009 meeting were approved.

- II. **OAG Audit Plan Discussion:** Ms. Henry-Wheeler provided a status on projects in process and upcoming audits by the OAG. Ms. Henry-Wheeler stated that due to the aggressive OAG Audit Plan this year, there wasn't significant time available to schedule formal follow-up audits. Ms. Henry-Wheeler proposed that, due to headcount constraints and the change in leadership for the Teaching and Learning organization, the Teaching and Learning Audit will be postponed. Additionally, she proposed that the State Aid Audit be postponed, due to current financial constraints. The Auditor General provided the Audit Committee with the Student Placement, Adult Education and Medicaid Audit Reports for discussion. While discussing the Student Placement Audit, Commissioner White expressed his concern that neighborhoods with poor students might get stuck at neighborhood schools if the School of Choice policy is changed. Ms. Henry-Wheeler communicated that data should be collected and analyzed to determine if the Managed Choice Policy yields a significant academic benefit. Ms. Henry-Wheeler stated that the OAG had not received Management Response for the Medicaid audit to date and that Management requested an extension until April 1st to respond to the audit. The Audit Committee agreed to grant the extension until April 1, 2010. The Audit Committee expressed concern about not receiving Management Responses in a timely manner, stating that a thirty (30) day deadline for Management responding to Audit Recommendations should be reasonable. Commissioner White questioned what recourse could be implemented if Administration does not respond. The Audit Committee recommended that the audit responses for audit recommendations, especially critical reports be received from management in a timely manner. Commissioner White inquired what consequence would improve the importance of timely responses. The Committee decided that a deliverable be added to the Superintendent's Performance Evaluation.

Action Item: Commissioner White requested to receive the number of students who request neighborhood schools that get placed in their neighborhood schools.

Audit Committee Recommendation to the Board: In order to increase the responsiveness, visibility and the expectation that appropriate responses be received, the Audit Committee

*Minutes Recorded by Dannielle Belfiore
Approved*

recommends that timely audit responses by District Administration, be included in the Superintendent's Performance Evaluation. A motion was made by Commissioner White and Seconded by Commissioner Williams.

- III. Audit Committee Charter:** The Audit Committee Charter was reviewed and edits discussed. The Committee agreed to eliminate the language of Superintendent's role in the Audit Committee Charter. Ms. Henry-Wheeler will provide a final copy to the Audit Committee for final approval.
- IV. OAG Access Update:** OAG communicated that system access was granted. Prior to granting, Administration requested that a Confidentiality Agreement be signed before being granted access to information. The Audit Committee was concerned about the fact that the OAG department is the only department in the district required to sign a Confidential Agreement, when the individuals responsible for the agreement did not sign. The Audit Committee rejected the requirement for OAG to sign a Confidentiality Agreement, the OAG reports to the Board and the District does not have the authority to give the OAG directives and that the Confidentiality Agreement is not required district-wide.
- V. Comptroller Report Discussion:** The Audit Committee will discuss the Comptroller's Report with the full Board at the next Audit Committee meeting being held on Monday, April 5, 2010 at 5:30PM.
- VI. Adjournment:** Meeting adjourned at 7:20PM.